



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Santiago Martinez
DOCKET NO.: 16-07372.001-R-1
PARCEL NO.: 06-35-407-008

The parties of record before the Property Tax Appeal Board are Santiago Martinez, the appellant, by attorney Laura Godek of Laura Moore Godek, PC in McHenry; and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Kane** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$10,199
IMPR.: \$1,802
TOTAL: \$12,001

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2016 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame exterior construction with 1,186 square feet of living area.¹ The dwelling was constructed in 1919. Features of the property include a crawl space foundation and central air conditioning. The property has a 16,988 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant's counsel filed the appeal based on a contention of law. The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2015 tax year should be carried forward to the 2016 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant's counsel disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal

¹ The Property Tax Appeal Board finds the best evidence of size was presented by the board of review located in the property record card which contained a schematic diagram and the calculations of the subject's size.

before the Property Tax Appeal Board the prior year under Docket Number 15-01337.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$11,000 based on the evidence submitted by the parties. The appellant's counsel asserted that tax years 2015 and 2016 are within the same general assessment period. Based on this evidence, the appellant requested the subject's assessment be reduced to \$12,001.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,389. The subject's assessment reflects a market value of \$91,341 or \$77.02 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Kane County of 33.27% as determined by the Illinois Department of Revenue. The evidence provided by the board of review further disclosed that a township equalization factor of 1.0910 was applied in 2016.

In response to the appeal, the board of review contended that the subject property was found to no longer be in poor condition and submitted a memorandum prepared by the Elgin Township Assessor's Office along with additional data. The assessor argued that the interior of subject property was inspected by the assessor's office on October 2015 at which time the crawl space area was corrected with a Certificate of Error. It was determined that at that time the property was no longer in the poor condition it was in at the time of the sale in 2013.

The township assessor also submitted a copy of the subject's property record card which depicts the address of the subject property and that the "billing" address is the same as the subject property while also naming the appellant as the person to be billed.

Furthermore, the assessor submitted a grid analysis of three comparable sales located within .28 of a mile of the subject property. The comparables consist of one-story dwellings of frame exterior construction ranging in size from 616 to 900 square feet of living area. The dwellings were built in 1930 or 1954. The comparables each have a basement, one comparable has central air conditioning and two comparables have either a 240 or 550 square foot garage. The properties sold from August 2014 to December 2015 for prices ranging from \$84,500 to \$131,000 or from \$111.11 to \$181.94 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant noted the board of review has not provided permit application or any evidence relating to the condition of the subject property in 2013 nor in 2015, other than discovering the property really did not have a basement. The property owner provided an affidavit in regard to work done to the property since the time of purchase. The property owner indicated that the carpet had been replace and painting had been done, which are items of routine maintenance. Counsel for the appellant reiterated that neither the county assessor, nor other interested party has shown substantial cause why the reduced assessment should not remain in effect subject to equalization for the remainder of the general assessment period as provided in 35 ILCS 200/16-185.

Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 15-01337.001-R-1. In that appeal the Property Tax Appeal

Board rendered a decision lowering the assessment of the subject property to \$11,000 based on the evidence submitted by the parties.

The appellant's counsel raised a contention of law arguing that the subject's assessment should be reduced pursuant to section 16-185 of the Property Tax Code. The Board finds the evidence in the record supports a reduction to the subject's assessment on this basis.

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The board of review did not dispute that the subject property is an owner-occupied dwelling. The Board finds on this record that the prior year's decision should be carried forward to the subsequent year pursuant to section 16-185 of the Code (35 ILCS 200/16-185) and the fact that 2015 and 2016 are within the same general assessment period in Kane County. The record contains no evidence indicating that the assessment year in question is in a different general assessment period. The record also contains no evidence indicating that the subject property sold in an arm's length transaction subsequent to the December 2013 purchase. Moreover, in light of the terms of Section 16-185 of the Code, the Board has given no consideration to the comparable sales data submitted by the assessing officials or the contention that the condition of the subject property has been improved since the date of the sale transaction. There is no provision within Section 16-185 calling for a change in the assessment of owner-occupied residential real estate "unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review." There was no evidence of the sale of the subject property and there was no evidence that the decision of the Board was reversed or modified upon review.

Moreover, Section 10-20 of the Property Tax Code (35 ILCS 200/10-20) provides that maintenance and repairs to a structure shall not increase the assessed valuation unless the change increases the square footage, materially alters the character and condition of the structure, goes beyond merely prolonging the life of the existing structure or used materials that were greater in value than the replacement value of the materials being replaced. There is no indication in the arguments presented by the board of review that the change in condition, in light of the statutory provision, was anything more than merely restoring the structure from a state of disrepair. Furthermore, to the extent that the changes did materially alter the property, the assessing officials provided no evidence in the form of building permits or costs of repair to substantiate what impact the repairs had on the value of the subject property.

For these reasons and due to the provisions of Section 16-185 of the Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted commensurate with the appellants' request.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 18, 2019



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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