



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

APPELLANT: Jose A. Alvarez
DOCKET NO.: 16-07583.001-R-1
PARCEL NO.: 06-13-331-021

The parties of record before the Property Tax Appeal Board are Jose A. Alvarez, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$7,306
IMPR.: \$7,264
TOTAL: \$14,570

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 two-story multi-family dwelling of frame exterior construction with 1,832 square feet of living area. The dwelling was constructed in 1900. Features of the property include two apartment units, a basement and a 400 square foot garage. The property has a 6,534 square foot site and is located in Elgin, Elgin Township, Kane County.¹

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 Appellant's counsel did not provide descriptive data for the subject property, which was drawn from the evidence provided by the board of review.

before the Property Tax Appeal Board the prior year under Docket Number 15-06806.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$13,355 based on an agreement of the parties. The appellant's counsel asserted that tax years 2015 and 2016 are within the same general assessment period. The appellant requested the subject's assessment be reduced to \$13,355.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,453. The subject's assessment reflects a market value of \$118,584 or \$64.73 per square foot of living area, land included or \$59,292 per apartment unit, 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 submitted a memorandum and data prepared by the Elgin Township Assessor. In the memorandum, the township assessor developed an estimate of value using rental income from 27 properties to develop a gross rent multiplier of 6 which was applied to an annual estimated income for the subject property of \$21,600 to arrive at an estimated market value of \$129,600 or \$64,800 per apartment unit.

In support of its contention of the correct assessment, the board of review submitted information on 20 comparable sales improved with multi-family dwellings. The comparables sold from March 2014 to April 2016 for prices ranging from \$127,500 to \$204,000 or from \$53.31 to \$124.90 per square foot of living area, land included or from \$63,750 to \$102,000 per apartment unit. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contends there is no dispute that this appeal is only based on contention of law pursuant to 35 ILCS 200/16/185. The board of review does not dispute that this property is owner occupied. The board of review evidence is neither relevant nor responsive to the basis of the appeal and should be given no weight.

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 15-06806.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$13,355 based on an agreement of 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 further finds, pursuant to Section 16-185 of the Property Tax Code, that the prior year's assessment as established by the Property Tax Appeal Board should be carried forward to the 2016 tax year subject only to any equalization factor applied to that year's assessments. The record indicates that the subject property is an owner-occupied dwelling and that the 2015 and the 2016 tax years are within the same general assessment period in Kane County. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2015 tax year. The Board takes notice that an equalization factor of 1.0910 was applied in Elgin Township in the 2016 tax year. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of the equalization factor of 1.0910.

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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