



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

APPELLANT: Ashourina Hartoun
DOCKET NO.: 16-07607.001-R-1
PARCEL NO.: 05-14-451-006

The parties of record before the Property Tax Appeal Board are Ashourina Hartoun, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC, in Chicago, and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** 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: \$22,937
IMPR.: \$0
TOTAL: \$22,937

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2015 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 vacant residential parcel. The property is an 89,734 square foot or 2.45-acre site which is located in Elgin, Plato Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed portions of Section IV – Recent Sale Data of the Residential Appeal petition. The appellant reported that the subject property was purchased on October 29, 2013 for \$21,000 or for \$0.23 per square foot or for \$8,571 per acre of land area. The property was purchased from JPMorgan Chase Bank. The parcel was sold through a Realtor and was advertised with the Multiple Listing Service (MLS) for an unstated period of time. In further support of the transaction, the appellant submitted a copy of the Settlement Statement reiterating the purchase price and date along with depicting the issuance of brokers' fees to two entities. The appellant also submitted a copy of the title insurance policy related to the transaction. Based on this

evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,937. The subject's assessment reflects a market value of \$68,942 or \$0.77 per square foot of land area or \$28,140 per acre of land area 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.

In response to the appellant's appeal, the board of review submitted a memorandum prepared by Janet Roush, Plato Township Assessor, along with a two-page spreadsheet of comparable sales, an aerial photo of the subject and a location map depicting the subject and the comparables. The assessor cited an old case for the proposition of the Illinois Supreme Court definition of fair cash value. Next, the assessor reiterated that the sale of the subject parcel occurred in October 2013 and she asserted "this was a bank owned sale." Roush also wrote, "In 2013 banks were being compelled to sell their properties." The assessor provided no documentation concerning the purported bank sale of the subject nor data to support the assertion that banks were being compelled to sell properties in 2013.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on seven comparable sales. Comparables #1, #2 and #3 were located in the same neighborhood code and subdivision as assigned to the subject parcel; comparables #4 through #7 were located in various subdivisions and neighborhood codes. Each of the seven comparables were described as a residential vacant parcel. The comparables range in size from 43,996 to 92,347 square feet of land area or from 1.01 to 2.06-acres of vacant land. The properties sold between March 2014 and May 2017 for prices ranging from \$68,750 to \$105,000 or from \$0.95 to \$2.14 per square foot or from \$42,476 to \$93,069 per acre of land area. Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In written rebuttal, counsel for the appellant erroneously asserted that the board of review failed to address the appellant's market value argument. Further, as to the nature of the sale of the subject, the appellant cited the tax year 2014 determination in Docket No. 14-02397.001-R-1 concerning the subject parcel which, based on the evidence in that record, held that the subject's 2013 sale appeared to have been an arm's length transaction.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

To support their respective positions before the Property Tax Appeal Board, the appellant submitted limited data concerning the October 2013 purchase of the subject parcel and the board

of review submitted seven comparable sales. The Board has given reduced weight to the 2013 purchase price presented by the appellant for this 2016 tax year appeal. The Board finds that as of the January 1, 2016 assessment date at issue, the sale of the subject is now somewhat dated and appears to be less indicative of the subject's estimated market value as of the valuation date at issue, particularly in light of the other more recent sales in the record. The Board has also given reduced weight to board of review comparables #2, #3 and #7 which sold in both 2014 and 2017, which the Board finds are similarly remote dates of sale for the valuation date at issue of January 1, 2016.

The Board finds the best evidence of market value in the record to be comparable sales #1, #4, #5 and #6 submitted by the board of review. These four comparables had varying degrees of similarity to the subject in location and size but were each similar in classification as a residential vacant lot. Each of these comparables are smaller than the subject 2.45-acre parcel and thus would be expected to have a higher price per square foot and/or price per acre values when compared to the subject. These four properties sold proximate in time to the assessment date at issue of January 1, 2016 and sold between February and August 2016 for prices ranging from \$68,750 to \$94,000 or from \$1.07 to \$2.14 per square foot or from \$46,711 to \$93,069 per acre of land area. The subject's assessment reflects a market value of \$68,942 or \$0.77 per square foot of land area or \$28,140 per acre of land area, which is below the range established by the best comparable sales in this record on both a per-square-foot and per-acre basis which is logical given the principles of the economies of scale for the larger subject parcel.

In conclusion, based on this record, the Board finds the subject's assessment appears to be reflective of market value and a reduction in the subject's assessment is not justified.

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: May 26, 2020



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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