



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

APPELLANT: SKA Holdings, LLC
DOCKET NO.: 17-00157.001-R-1
PARCEL NO.: 06-29-476-091

The parties of record before the Property Tax Appeal Board are SKA Holdings, LLC, the appellant, by attorney Jerri K. Bush of Sandrick Law Firm in South Holland; 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: \$12,029
IMPR.: \$36,285
TOTAL: \$48,314

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Kane County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 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 an Avery Model two-story townhouse of frame exterior construction with 1,500 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement with finished area, central air conditioning and a 441 square foot garage located in the basement.¹ The property is located in Elgin, Elgin Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located in the same subdivision as the subject. The comparables consist of Avery Model two-story townhouses of frame exterior construction with each dwelling containing 1,500 square feet of living area. The dwellings were

¹ The appellant's grid analysis was void of some pertinent descriptive data of both the subject and the comparables, which was drawn from the evidence provided by the board of review.

constructed in 2004. Each townhouse has a full basement with finished area, central air conditioning and a 441 square foot garage located in the basement. The comparables sold from April 2016 to January 2017 for prices ranging from \$131,000 to \$145,000 or from \$87.33 to \$96.67 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,043. The subject's assessment reflects a market value of \$150,189 or \$100.13 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Kane County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a letter from the Elgin Township Assessor critiquing the appellant's evidence.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same subdivision as the subject property. The comparables consist of Avery Model two-story townhouses of frame exterior construction with each dwelling containing 1,500 square feet of living area. The dwellings were constructed from 2004 to 2006. Each townhouse has a full basement with finished area, central air conditioning and a 441 square foot garage located in the basement. The comparables sold from January to July 2014 for prices ranging from \$148,000 to \$202,000 or from \$98.33 to \$134.67 per square foot of living area, including land. Based on this evidence, the board of review requested a confirmation of the subject's assessment.

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 no reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the board of review that sold in 2014 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable sales. These four comparables sold more proximate in time to the January 1, 2016 assessment date and are similar to the subject in location and age, while being identical to the subject in size, design and features. These comparables sold from April 2016 to January 2017 for prices ranging from \$131,000 to \$145,000 or from \$87.33 to \$96.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$150,189 or \$100.13 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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

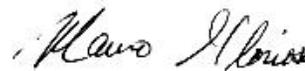
Member

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: October 15, 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.

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PARTIES OF RECORD

AGENCY

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COUNTY

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