



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

APPELLANT: Donald Miller  
DOCKET NO.: 17-00581.001-R-1  
PARCEL NO.: 06-23-182-028

The parties of record before the Property Tax Appeal Board are Donald Miller, the appellant; 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:** \$5,949  
**IMPR.:** \$10,711  
**TOTAL:** \$16,660

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 a one-story dwelling of frame construction with 520 square feet of living area. The dwelling was constructed in 1930 on a crawl-space foundation. The property has a detached garage containing 240 square feet of building area. The property has a 5,227-square foot site and 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 three comparable sales located outside of the subject's assessment neighborhood and from .71 of a mile to 1.43 miles from the subject property. The comparables have lot sizes ranging in size from 4,920 to 13,939 square feet of land area. The homes consist of 1-story or 1.5-story frame dwellings that were built from 1880 to 1923. The homes range in size from 660 to 887 square feet of living area; they each have a basement with one having finished area; one dwelling has a fireplace and two properties have a detached garage containing 256 and 432 square feet of building area. The properties sold between February and

May 2106 for prices ranging from \$47,000 to \$57,500 or from \$52.99 to \$78.79 per square foot of living area, including land.

The appellant also contends in part that the subject property was the subject matter of an appeal before the Property Tax Appeal Board in 2015 under Docket Number 15-01048.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$13,380 based on the evidence submitted by the parties. The appellant argues that the current appeal is in the same general assessment period in Kane County and, therefore requests that the decision of the Property Tax Appeal Board in the 2015 decision be carried forward to the current tax year subject only to any equalization factor applied to that year's assessments.

Based on this evidence, the appellant requested a reduction of the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,402. The subject's assessment reflects a market value of \$58,229 or \$111.98 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 support of its contention of the correct assessment, the board of review through the township assessor submitted information on five comparable sales located outside of the subject's assessment neighborhood and from .13 to .83 of a mile from the subject property. The comparables consist of one-story frame dwellings that were built from 1900 to 1938. The homes range in size from 403 to 648 square feet of living area; the comparables each have a basement; and four properties each have an attached or detached garage ranging in size from 180 to 324 square feet of building area. The properties sold from September 2014 to July 2016 for prices ranging from \$68,000 to \$100,000 or from \$113.21 to \$215.88 per square foot of living area, including land. The board of review submission also included a narrative brief prepared by the township assessor critiquing the appellant's comparable sales.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant asserted that the board of review comparables each have superior basements, unlike the subject property. In addition, the appellant reiterated that the dwelling "... sits on wood joists directly on the dirt ground. There is no slab of concrete which shortens the life of my home as well as has caused major settling and drastic sloping in a number of areas in the home." Finally, the appellant restated his assertion that the decision by the Property Tax Appeal Board in the 2015 appeal should be carried forward to this appeal.

### **Conclusion of Law**

Initially, as to the appellant's contention that the 2015 tax year decision of the Property Tax Appeal Board should be carried forward to tax year 2017, the Board finds the appellant's "rollover" argument is based upon a contention of law. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case shall be the

preponderance of the evidence. (5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof.

The Board takes notice that 2015 through 2018 are in the same general assessment period in Kane County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215). The Board also takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board in 2016 under Docket Number 16-01230.001-R-1. In that appeal, the Property Tax Appeal Board found that the subject did not qualify for a “rollover” under Section 16-185 of the Illinois Property Tax Code based on the subject residence not being owner-occupied. Moreover, the Property Tax Appeal Board found that no reduction to the subject’s assessment was warranted based on the evidence in the record.

Section 16-185 of the Property Tax Code provides in relevant 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,** (Emphasis Added) 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. (35 ILCS 200/16-185)

The Board finds that there is no evidence in this record that the subject property was owner occupied on the assessment date of January 1, 2017; the appellant did not assert that the subject property is owner occupied; additionally, the appellant’s mailing address listed on the Residential Appeal form is different from the subject property address. Consequently, the Board finds that at least two elements of Section 16-185 of the Property Tax Code were not met: 1) Property Tax Appeal Board did not render a decision the previous tax year lowering the subject’s assessment and 2) the subject residence is not owner occupied. Therefore, neither the 2015 nor the 2016 decisions by the Property Tax Appeal Board decision should be carried forward to the subsequent tax year.

The appellant also contends in part that 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable sales for the Board’s consideration. The Board finds neither parties’ comparable sales are particularly similar to the subject in all aspects. All eight of the parties’ comparables are located outside of the subject’s assessment neighborhood. Furthermore, all of the parties’ comparables are superior to the subject in that they each have a basement, unlike the subject, which requires downward adjustments. The Board gave less weight to appellant’s comparables #1 and #3 due to their larger dwelling sizes when compared to

the subject. The Board gave less weight to board of review comparables #3 and #5 due to their sale dates in September 2014 and October 2015 being less proximate in time when compared to the subject's assessment date of January 1, 2017 and, therefore, less reflective of the subject's estimated market value.

The parties' remaining comparables sold from March to July 2016 for prices ranging from \$52,000 to \$87,000 or from \$78.79 to \$215.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$58,229 or \$111.98 per square foot of living area, land included, which is within the range established by the best comparable sales in this record. However, the best comparables in this record are superior to the subject in that they each feature a basement, unlike the subject dwelling which is built on a crawl space foundation. The unrebutted evidence submitted by the appellant indicates that the subject dwelling is situated on wood joists which has caused settling and sloping of the home. Therefore, the Board finds that although the subject's estimated market value is within range of the best comparables in this record, it is overvalued given its inferior condition and lack of a basement amenity. After considering downward adjustments to the comparables for their superior basements when compared to the subject which is built on a crawl-space foundation, the Board finds that the appellant proved by preponderance of the evidence that the subject is overvalued; based on this evidence, the subject's estimated market value as reflected by its assessment is not supported and, therefore, a reduction in the subject's assessment is warranted.

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: April 21, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Donald Miller  
30W684 Bradford Pkwy  
Wayne , IL 60184

COUNTY

Kane County Board of Review  
Kane County Government Center  
719 Batavia Ave., Bldg. C, 3rd Fl.  
Geneva, IL 60134