



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

APPELLANT: Maria Faklaris  
DOCKET NO.: 18-00894.001-R-1  
PARCEL NO.: 05-02-492-001

The parties of record before the Property Tax Appeal Board are Maria Faklaris, the appellant, by attorney Kevin B. Hynes, of O'Keefe Lyons & Hynes, LLC 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 **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:** \$26,253  
**IMPR.:** \$110,952  
**TOTAL:** \$137,205

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 2018 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 dwelling of frame and brick exterior construction with 2,867 square feet of living area. The dwelling was constructed in 2013. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car integral garage. The property has a 13,504 square foot site and is located in Elgin, Plato Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. The appellant submitted an appraisal of the subject property. The appellant also disclosed on the appeal petition and the Property Tax Appeal Board takes notice the property was the subject matter of an appeal before the Board for the 2017 tax year under Docket No. 17-00204.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$136,560 based on the evidence submitted by the parties.

For this 2018 appeal, the appellant submitted an appraisal prepared by Patrick W. Felvey estimating the subject property had a market value of \$400,000 as of August 18, 2016. The appraisal identifies the owner of record, Maria Faklaris, to be the occupant of the subject property. The appellant requested the subject's assessment be reduced to \$133,320 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$170,649. The subject's assessment reflects a market value of \$511,691 or \$178.48 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Kane County of 33.35% as determined by the Illinois Department of Revenue. The board of review indicated that for the 2018 tax year there was an equalization factor of 1.0000 applied to the assessments of non-farm properties located in Plato Township.

In support of its contention of the correct assessment, the board of review submitted information provided by the township assessor reporting that for 2018 "the multiplier to the land only of 1.0252" was applied along with three comparable sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant requested that the 2017 assessment decision be carried forward for tax year 2018.

### **Conclusion of Law**

The Property Tax Appeal Board takes notice that the instant property was the subject matter of an appeal before the Board for the 2016 tax year under Docket Number 17-00204.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$136,560 based on the evidence submitted by the parties. The Property Tax Appeal Board also finds as stated on the "Board of Review Notes on Appeal" that Kane County's general assessment cycle for the subject property began in the 2015 tax year and runs through the 2018 tax year. The Kane County Board of Review also reported that for the 2018 tax year, a township equalization factor of 1.0000 was applied in Plato Township, although the township assessor reported that in 2018 a multiplier of 1.0252 was applied to the land only. The Board finds Section 16-185 of the Property Tax Code controls in this matter.

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.

Pursuant to section 16-185 of the Property Tax Code, the Board finds that the assessment for the 2017 tax year as established by the decision of the Property Tax Appeal Board should be carried forward to the 2018 tax year subject only to any equalization factor applied to that year's assessments. The appellant's appraisal indicates the subject property is owner occupied. Additionally, the record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision; there is no evidence that the decision of the Property Tax Appeal Board was reversed or modified on appeal; and there was evidence the assessment year in question is in the same general assessment period. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment established in the Board's prior year's decision plus the application of the equalization factor of 1.0000 and the township's 2018 equalization factor of 1.0252 to the land only.

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: September 15, 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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