



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

APPELLANT: Donald Miller
DOCKET NO.: 19-02122.001-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: \$6,680
IMPR.: \$11,652
TOTAL: \$18,332

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 2019 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 1-story dwelling of frame construction with 520 square feet of living area and a detached 240 square foot garage. The dwelling was constructed in 1930 and lacks a foundation. The property has a 5,320 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 four comparable sales that were located from .36 to 2.24 miles from the subject. The comparables had lots ranging in size from 3,231 to 8,712 square feet of land area that were improved with 1-story, 1.5-story or part 1-story and part 1.5-story dwellings of frame construction. The homes ranged in size from 513 to 1,116 square feet of living area and were built between 1880 and 1943. Three comparables had basements and two

comparables had garages with either 128 or 216 square feet of building area.¹ The comparables sold from December 2017 to August 2019 for prices ranging from \$40,000 to \$55,000 or from \$35.84 to \$107.21 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$15,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,390. The subject's assessment reflects a market value of \$76,246 or \$146.63 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Kane County of 33.30% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information ten comparable sales that were located from .08 to .86 of a mile from the subject. Nine of the comparables had lots ranging in size from 2,520 to 8,712 square feet of land area. The comparables were improved with 1-story dwellings of frame construction. The homes ranged in size from 403 to 802 square feet of living area and were built between 1918 and 1953. Nine of the comparables had basements and seven comparables had either an attached or a detached garage. The comparables sold from July 2016 to August 2019 for prices ranging from \$86,500 to \$160,000 or from \$117.19 to \$255.18 per square foot of living area, including land.

The board of review submitted a letter critiquing the appellant's comparables and revealing that three of the appellant's comparable sales were not arm's length sale transactions, as they were not advertised prior to being purchased. The board of review submitted the PTAX-203 Illinois Real Estate Transfer Declarations for the three sales that supported the properties were not advertised for sale.

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

The appellant submitted rebuttal critiquing the board of review's submission.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of 14 sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #2, #3 and #4, as these sales were not arm's length sale transactions due to the properties not being advertised prior to their sale. In addition,

¹ Some of the information in the appellant's grid was corrected based on the township property information submitted by the appellant in support of the grid.

comparable #2 had a sale date occurring greater than 12 months prior to the January 1, 2019 assessment date at issue. The Board gave less weight to the board of review's comparable sale #1 due to the lack of information as to the size of its lot, which would be necessary to determine its comparability to the subject. The Board also gave less weight to the board of review's comparable sales #2, #6, #7, #8 and #10, due to their sale dates occurring greater than 12 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparables were similar to the subject in location, style, age and most features. However, all but one, had dissimilar basement foundations when compared to the subject. Nevertheless, the parties' best comparables sold from September 2018 to August 2019 for prices ranging from \$40,000 to \$146,000 or from \$49.02 to \$244.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$76,246 or \$146.63 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. However, after considering adjustments to the comparables for differences when compared to the subject, such as their basement foundations, the Board finds the subject's assessment is excessive. Based on the evidence in this record, 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:

April 20, 2021



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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