



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Susan Zimberoff
DOCKET NO.: 19-02252.001-R-1
PARCEL NO.: 06-15-487-002

The parties of record before the Property Tax Appeal Board are Susan Zimberoff, the appellant, by attorney Terrence J. Griffin, of Eugene L. Griffin & Associates, Ltd. 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:	\$7,958
IMPR.:	\$35,956
TOTAL:	\$43,914

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 1.5-story dwelling of brick exterior construction with 840 square feet of living area. The dwelling was constructed in 1940. Features of the home include a partially finished full basement, a finished attic bedroom and a 308 square foot detached garage. The property has a 4,375 square foot site and is located in Elgin, Elgin Township, Kane County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$100,000 as of January 1, 2019.

¹ The parties differ slightly as to the size of the subject's lot, in addition to the size of the subject's basement and amount of basement finish, however, the Board finds the discrepancies will not impact its decision for this appeal.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraiser selected six suggested comparable properties that are located from .11 to .79 of a mile from the subject. The comparables have sites ranging in size from 3,812 to 10,593 square feet of land area that are improved with 1-story, 1.5-story or 2-story dwellings of frame, masonry or "asbestos" and frame exterior construction that range in size from 576 to 1,773 square feet of living area. The comparables range in age from 89 to 150 years old and have unfinished full or partial basements. One comparable has central air conditioning, one comparable has a fireplace and each comparable has either a 1-car or a 2-car garage. The comparables sold from March 2017 to November 2018 for prices ranging from \$85,000 to \$120,000 or from \$61.31 to \$150.17 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$33,334.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,914. The subject's assessment reflects a market value of \$131,874 or \$156.99 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 on nine comparable sales that are located from .10 to .51 of a mile from the subject. The comparables have sites ranging in size from 4,005 to 8,712 square feet of land area that are improved with 1-story, 1.5-story or part 1-story and part 1.5-story dwellings of frame or brick exterior construction that range in size from 627 to 1,110 square feet of living area. The comparables range in age from 68 to 115 years old and have full or partial basements, seven of which have finished area. Seven comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 200 to 576 square feet of building area. The comparables sold from March 2016 to April 2019 for prices ranging from \$137,000 to \$188,000 or from \$169.37 to \$255.18 per square foot of living area, including land.

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

Under rebuttal, the appellant submitted a letter from the appraiser opining that due to the subject's physical characteristics it would not compete well in the market. In addition, the appraiser argued that the board of review's comparables were superior to the subject in size, condition and functionality.

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.

As an initial matter regarding the appellant's appraisal, the Board gives less weight to the value conclusion and the comparables' raw sales data due to the appraiser use of properties that differ substantially in size, age and/or their sale date occurring greater than 12 months prior to the January 1, 2019 assessment date at issue, when the board of review submitted properties that are more similar to the subject and were available for selection by the appraiser. The Board also finds that the appraiser's argument, that the board of review's comparables are superior to the subject based on size, is not credible or supported by the evidence.

The Board finds the best evidence of market value to be the board of review's comparable sales #3, #4, #8 and #9, which sold proximate in time to the January 1, 2019 assessment date at issue. These comparables are similar to the subject in location, style, age, size and most features. However, three of the best comparables have central air conditioning, which the subject lacks. Nevertheless, the best comparables sold from May 2018 to April 2019 for prices ranging from \$150,000 to \$181,900 or from \$182.74 to \$222.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$131,874 or \$156.99 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, such as central air conditioning, the Board finds the subject's lower estimated market value as reflected by its assessment is justified. Finally, the Board gives less weight to the board of review's remaining comparables due to their differences in size, style or their sale date occurring greater than 12 months prior to the January 1, 2019 assessment date at issue. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not 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:

C E R T I F I C A T I O N

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:

July 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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