



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

-APPELLANT: Christopher Louangrath  
DOCKET NO.: 19-02464.001-R-1  
PARCEL NO.: 06-34-229-011

The parties of record before the Property Tax Appeal Board are Christopher Louangrath, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$13,581  
**IMPR.:** \$31,374  
**TOTAL:** \$44,955

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 one-story dwelling of frame exterior construction with 1,040 square feet of living area. The dwelling was constructed in 1965. Features of the home include a basement with finished area, central air conditioning, a heated inground swimming pool and a 312 square foot garage. The property has a 14,374 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on September 27, 2018 for a price of \$135,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold with help from a Realtor and was advertised for sale in the Multiple Listing Service (MLS). The appellant submitted a copy of the subject's MLS sheet which disclosed the subject was a short

sale, had a marketing period of four days, was described as suffering from deferred interior and exterior maintenance and being sold in “as is” condition. The settlement statement submitted by the appellant reported commissions were paid to real estate agents. Based on this evidence, the appellant requested a reduction in the subject’s assessment to reflect the sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,940 which reflects a market value of \$164,985 or \$158.64 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 a property record card on the subject property and information on seven comparables located within 0.29 of a mile from the subject property. The comparables have varying degrees of similarity to the subject in location, age, dwelling size and features. The properties sold from February 2016 to August 2019 for prices ranging from \$165,000 to \$215,000 or from \$143.97 to \$213.29 per square foot of living area, land included.

The board of review, through Elgin Township, also submitted comments arguing the subject was sold in “as is” condition, was a short sale and that the property has since been “rehabbed.” It contended that work trucks were seen at the property during interior remodeling and that the property was no longer in the same condition it was at the time of sale. In further support of the subject’s assessed value, the board of review submitted permit information for a garage. The permit is dated June 20, 2019 with a permit value of \$33,278. The property record card for the subject property includes a front photo of the subject property dated November 2019 which depicts the subject’s current exterior condition. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

In rebuttal, the appellant’s attorney argued that mere repairs and maintenance under Section 10-20 of the Property Tax Code (35 ILCS 200/10-20) shall not increase the value of the property unless square footage is added. Counsel stated that the board of review did not dispute the arm’s length nature of the subject’s sale and further contended that the Property Tax Appeal Board should give no weight to the board of review’s comparable sales evidence as it is not responsive nor relevant to the basis of the appeal, citing Section 1910.50 (a) of the Illinois Administrative Code and 35 ILCS 200/16-180 of the Property Tax Code.

### **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). [emphasis added] The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds that the basis of the appellant’s appeal is overvaluation or a market value argument based upon the recent sale of the subject property submitted as evidence to support the overvaluation claim. The Board further finds that comparable market value sales

evidence is responsive and relevant to the overvaluation argument as potentially “opposing or contradictory” market value data and, therefore, the board of review’s comparable sales shall be considered.

The Board finds the best evidence of market value to be the purchase of the subject property in September 2018 for a price of \$135,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor and had been advertised on the open market a period of four days. In further support of the transaction the appellant submitted a copy of the settlement statement which disclosed that commissions were paid to real estate professionals and a copy of the MLS listing describing the subject as suffering from deferred maintenance and in need of repairs.

The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). **A contemporaneous sale of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967).**

The record also contained evidence, provided by the board of review, that during 2019 a permit was issued for a new garage with a permit value of \$33,278, however, since the issue date of the permit is after the January 1, 2019 assessment date, the Board gives the permit for a new garage little weight. Additionally, although the board of review asserted that the dwelling underwent rehabilitation following the purchase, the board did not provide a description of the work, the costs associated with the work, or the date the rehabilitation started and was completed. Therefore, the Property Tax appeal board can give little weight to this aspect of the board of review’s argument. Furthermore, the Board finds the board of review did not present any evidence challenging the arm’s length nature of the transaction and that its comparable sales evidence does not overcome the recent sale evidence of the subject property. Based on this record the Board finds the subject property had a market value of \$135,000 as of January 1, 2019. Since market value has been determined the 2019 three year average median level of assessment for Kane County of 33.30% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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: January 18, 2022



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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