



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

APPELLANT: Michael D. Brommer
DOCKET NO.: 13-01829.001-R-1
PARCEL NO.: 15-07-436-006

The parties of record before the Property Tax Appeal Board are Michael D. Brommer, the appellant, by attorney Laura Godek of Laura Moore Godek, PC in McHenry; and the Kane County Board of Review.

Based on the facts and exhibits presented, 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: \$1,547
IMPR.: \$20,604
TOTAL: \$22,151

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) contesting the assessment for the 2013 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 townhouse of frame construction with 1,281 square feet of living area. The dwelling was constructed in 1972. Features of the home include central air conditioning and a one-car integral garage. The property is located in Aurora, Aurora 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 August 8, 2011 for a price of \$41,000. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties were not related, the property was sold through a Realtor, the property had been listed in the Multiple Listing Service (MLS) and had been advertised for 21 days. The appellant also submitted a copy of the listing sheet, a copy of the Listing & History Report, a copy of the real estate contract and a copy of the PTAX-203 Illinois Real Estate Transfer Declaration to document the sale. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,151. The subject's assessment reflects a market value of \$66,500 or \$51.91 per square foot of living area, land included, when using the 2013 three year average median level of

¹ The subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2012 tax year under Docket Number 12-01069.001-R-1. In that appeal the Property Tax Appeal Board issued a decision on September 19, 2014, based on an agreement of the parties, reducing the assessment to \$15,341. From that decision the appellant filed a request for a "rollover" pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) which provides in part that:

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.

The board of review filed a response in opposition to the appellant's request asserting the property is not owner occupied, therefore, not eligible to have the assessment as established by decision of the Property Tax Appeal Board issued for the 2012 tax year carried forward to the 2013 tax year.

The appellant's counsel replied and conceded the property was not the primary residence of Michael Brommer in 2013 and indicated the original appeal was filed based on a "Recent Sale."

Based on this record the Property Tax Appeal Board sustains the objection of the Kane County Board of Review and finds the subject property does not qualify to have the assessment as established by the decision of the Property Tax Appeal Board for the 2012 tax year remain in effect for the 2013 tax year by operation of section 16-185 of the Property Tax Code.

assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that were identified by the township assessor. The comparables were improved with two-story townhomes that ranged in size from 1,281 to 1,575 square feet of living area. Each dwelling was built in 1972. These properties were located along the same street and within one block of the subject property. These properties sold from August 2011 to November 2012 for prices ranging from \$69,000 to \$86,000 or from \$44.76 to \$59.35 per square foot of living area, including land. As documentation the board of review submitted copies of the MLS sheets for each comparable sale.

The board of review also submitted an equity analysis prepared by the township assessor using three comparables to demonstrate the subject was equitably assessed.

In rebuttal the appellant's counsel referenced decisions issued by the Property Tax Appeal Board concerning the subject property for the 2011 and 2012 tax years. She also argued the August 2011 sale of the subject property was an arm's length transaction and argued that was the best evidence of market value as of January 1, 2013.

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.

The Board finds the best evidence of market value in the record to be comparable sales #1 and #2 submitted by the board of review. These comparables were similar to the subject in location, style, construction, features and age. These properties also sold most proximate in time to the assessment date at issue in November 2012 and July 2012 for prices of \$69,000 and \$70,500 or for \$53.86 and \$44.76 per square foot of

living area, including land, respectively. The subject's assessment reflects a market value of \$66,500 or \$51.91 per square foot of living area, including land, which is below that established by the best comparable sales in this record in terms of overall value. The Board gave less weight to the subject's sale in August 2011 due to the fact the sale did not occur as proximate in time to the assessment date at issue as did the best sales provided by the board of review.

The Board gave no weight to the equity analysis presented by the board of review as this evidence did not address the appellant's overvaluation argument.

In conclusion, the Board finds a reduction in the subject's assessment is not 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.

Chairman

K. L. Fen

Member

[Signature]

Member

Mark Albino

Member

Jerry White

Acting 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: June 26, 2015

[Signature]

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 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 the subsequent year 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.

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.