



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

APPELLANT: Mark & Paula Lampert  
DOCKET NO.: 13-01986.001-R-1  
PARCEL NO.: 15-11-127-007

The parties of record before the Property Tax Appeal Board are Mark & Paula Lampert, the appellants, by attorney William I. Sandrick of the Sandrick Law Firm LLC, in South Holland, and the Kane County Board of Review.

Based on the facts and exhibits presented, 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:** \$9,284  
**IMPR.:** \$39,569  
**TOTAL:** \$48,853

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single-family dwelling of brick exterior construction with 2,101 square feet of living area. The dwelling was constructed in 1970. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The property is located in Aurora, Aurora Township, Kane County.

The subject property is an owner occupied residence<sup>1</sup> that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 12-01495.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision

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<sup>1</sup> The appraisal report submitted by the appellants reflected the client as Paula Lampert with an address that was identical to that of the subject property.

lowering the assessment of the subject property to \$47,357 based on the evidence submitted by the parties. The appellants submitted the same appraisal report from the 2012 appeal with a value conclusion of \$142,000 as of January 1, 2012 to demonstrate the subject was overvalued. Based on this evidence, the appellants requested a total assessment reflective of the appraised value.

The Property Tax Appeal Board takes judicial notice that 2012 and 2013 were within the same general assessment period for residential property in Kane County. (86 Ill.Admin.Code §1910.90(i))

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$69,968 was disclosed. The subject's assessment reflects a market value of \$210,051 to \$99.98 per square foot of living area, including land, when using the 2013 three year median level of assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum contending that the sales presented in the appellants' appraisal report were a "court order sale," "bank sale special WD" and an "intermediary sale," respectively. To support these assertions, the board of review submitted copies of the respective Multiple Listing Service data sheets reflecting that these three properties were on the market for 28 to 130 days. None of this documentation reflected the assertions made by the board of review concerning the purported nature of the transactions.

To support the subject's assessment, the board of review submitted a grid analysis of three equity comparables which is not responsive to the appellants' overvaluation argument. The board of review also submitted a grid analysis with descriptions and sales information on three comparables which sold between June 2010 and January 2012 to demonstrate the subject's assessment reflected the property's market value. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

At the request of the Property Tax Appeal Board, the Kane County Chief County Assessment Officer, Mark Armstrong, confirmed that a 2013 township equalization factor of 1.0316 was applied in Aurora Township. (See 86 Ill.Admin.Code §1910.67(k)(3))

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2012 assessment. The record further indicates that the subject property is an owner occupied dwelling and that 2012 and 2013 are within the same general assessment period. The record contains no evidence indicating the subject property recently sold in an arm's length transaction or that the assessment year in question is in a different 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 Board's prior year's decision plus the application of the Aurora Township equalization factor of 1.0316.

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.

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Chairman

*K. L. Fen*

*Mark Albino*

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Member

\_\_\_\_\_  
Member

*DR*

*Jerry White*

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Member

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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

*A. Portol*

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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.