



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

APPELLANT: Jacques Saleh  
DOCKET NO.: 11-01220.001-R-1  
PARCEL NO.: 02-28-356-003

The parties of record before the Property Tax Appeal Board are Jacques Saleh, the appellant, by attorney James E. Tuneberg, of Guyer & Enichen in Rockford; 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:** \$21,330  
**IMPR.:** \$68,953  
**TOTAL:** \$90,283

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 2011 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 dwelling of brick and frame construction with 2,823 square feet of living area. The dwelling was constructed in 2005. Features of the home

include a full basement, central air conditioning, a fireplace and a 451 square foot garage. The property has a 1,895 square foot site and is located in Pingree Grove, Rutland 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 May 27, 2011 for a price of \$205,000. The evidence depicts the subject was a short sale from the owner to the appellant after being on the market for one day. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,283. The subject's assessment reflects a market value of \$271,691 or \$96.24 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Kane County of 33.23% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales. The comparables were all located in the subject's neighborhood and were all "Dayton" models, like the subject.

The appellant submitted rebuttal argument claiming the board of review failed to present any evidence to discredit the sale.

#### **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 the six comparable sales submitted by the board of review. These comparables were similar to the subject in location, style, construction, features, age and land area. These

properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$235,500 to \$281,990. The subject's assessment reflects a market value of \$271,691, which is within the range established by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction as it was a short sale that was only advertised or exposed on the open market for one day per the Multiple Listing Sheet submitted by the appellant. The Board finds this is not an adequate length of time to qualify as an arm's length transaction when compared to other "Dayton" models matching the subject which sold from \$235,500 to \$281,990 at dates close to the assessment date at issue.

In order for the sales price of property to be used to establish the fair cash value for assessment purposes, the transaction must be arm's length in nature. One of the elements of an arm's length transaction requires a reasonable time being allowed for exposure on the open market. Property Assessment Valuation, 2<sup>nd</sup> ed., International Association of Assessment Officers, 1996, pp. 18-19.

The Board finds the preponderance of the evidence herein supports the subject's assessment. Based on this record the Board finds the subject's assessment is reflective of market value and 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



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: October 24, 2014



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.