



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

APPELLANT: Hua Liu  
DOCKET NO.: 11-05861.001-R-1  
PARCEL NO.: 05-24-426-004

The parties of record before the Property Tax Appeal Board are Hua Liu, the appellant; 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:** \$24,996  
**IMPR.:** \$89,564  
**TOTAL:** \$114,560

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 frame and brick exterior construction with 3,590 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has a .26 acre or 11,325 square foot site and is located in Elgin, Plato Township, Kane County.

The appellant appeared before the Property Tax Appeal Board requesting the Property Tax Appeal Board carry forward its prior year's decision issued under Docket Number 10-01452.001-R-1. In that appeal, the Board issued a decision lowering the subject's assessment to \$106,085 based on the sale of the subject property that occurred in April 2009 for \$318,000.

Liu testified that he purchased the subject property for \$318,000. Liu testified that the subject had been on the market for about 3 months prior to the sale.

In section 2c of the Residential Appeal petition, the appellant requested a total assessed valuation of \$96,146, which would reflect a market value of approximately \$294,438.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,560. The subject's assessment reflects a market value of \$344,749 or \$96.03 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.

Representing the board of review was Chairman Kevin J. Schulenburg. Schulenburg called Plato Township Assessor, Janet Roush, as a witness.

Roush testified that the 2011 tax year was the beginning of a new general reassessment year. In support of the subject's assessment, the board of review submitted sales and assessment information on seven comparable properties and a listing of all "Oxford Models" indicating market value per square foot and building assessment per square foot. The seven comparables have varying degrees of similarity when compared to the subject. The comparables sold from February 2008 to September 2010 for prices ranging from \$327,622 to \$440,000 or from \$93.50 to \$122.02 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted correspondence stating since 2011 was a new general reassessment year and the assessments should be based on their fair market value. Thus, the 2010 Property Tax Appeal Board decision should be adjusted for residential property market trends.

Conclusion of Law

The appellant contends the Property Tax Appeal Board should carry forward its prior year's assessment based on the decision issued under Docket Number 10-01452.001-R-1. In that appeal, the Board issued a decision lowering the subject's assessment to \$106,085. The Board finds the appellant's argument is based upon a contention of law. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and no reduction in the appellant's assessment is warranted.

Section 16-185 of the Property Tax Code provides in relevant 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** (Emphasis Added) 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. (35 ILCS 200/16-185)

Based on this statutory language and because the Board finds that 2011 was the beginning of a new general assessment period in Kane County, the Board finds its decision for the 2010 tax year cannot be carried forward to the subsequent tax year.

The Board finds the record contains seven comparable sales submitted by the board of review. The Board gave less weight to the board of review comparable sales #1, #3, #4, #6 and #7. These sales occurred from February 2008 to October 2009 which are dated and less indicative of fair market value as of the subject's January 1, 2011 assessment date. Similarly, since the purchase of the subject was made in 2009, this sale too is deemed to be dated as of January 1, 2011.

The Board further finds that the two 2010 sales submitted by the board of review are most proximate in time to the assessment

date of January 1, 2011. The Board finds the remaining two comparables are more similar to the subject in location, size, style and features. These properties sold for \$93.50 and \$97.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$96.03 per square foot of living area, including land, which is between the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported.

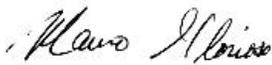
Based on this record the Board finds a reduction in the subject's assessment is not justified.

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.

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Chairman



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Member



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Member

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Member



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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: May 22, 2015



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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.