



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

APPELLANT: Michael & Marilyn Gallagher
DOCKET NO.: 12-01111.001-R-1
PARCEL NO.: 03-16-203-003

The parties of record before the Property Tax Appeal Board are Michael & Marilyn Gallagher, the appellants, 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 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: \$35,778
IMPR: \$118,047
TOTAL: \$153,825

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling. The property is located in Carpentersville, Dundee Township, Kane County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 11-01947.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$170,632 based on the evidence submitted by the parties. The appellant also submitted information to demonstrate the subject was being overvalued for 2012 in light of five comparable sales.

The Property Tax Appeal Board takes judicial notice that 2011 and 2012 are within the same general assessment period for residential property in Kane County. (86 Ill.Admin.Code §1910.90(i) & 35 ILCS 200/9-215).

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect a market value of approximately \$318,698 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$169,378 was disclosed. The subject's 2012 assessment reflects a market value of \$507,880, when using the 2012 three year average median level of assessment for Kane County of 33.35% as determined by the Illinois Department of Revenue. The board of review also reported that no equalization factor was applied in 2012; however, the Property Tax Appeal Board takes judicial notice that as reported on the Kane County Chief County Assessment Officer's website in 2012, the CCAO applied an equalization factor of 0.9015 in Dundee Township. (86 Ill.Admin.Code §1910.90(i)).

In support of the subject's assessment, the board of review submitted descriptions and comparable sales information on four properties to demonstrate that the subject's assessment reflected the property's market value.

Based on the foregoing evidence, the board of review requested that the Property Tax Appeal Board confirm the subject's assessment.

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 2011 assessment. The record further indicates that the subject property is an owner occupied dwelling and the Board finds that 2011 and 2012 are within the same general assessment period. Furthermore, the record contains no evidence indicating the subject property subsequently sold in an arm's length transaction. Finally, there is nothing in the record to indicate 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 equalization factor of 0.9015.

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: September 19, 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.