



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

APPELLANT: Peter Weber  
DOCKET NO.: 12-01116.001-R-1  
PARCEL NO.: 02-06-451-011

The parties of record before the Property Tax Appeal Board are Peter Weber, the appellant, 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: \$23,219**  
**IMPR.: \$73,411**  
**TOTAL: \$96,630**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single family dwelling with a vinyl and brick exterior construction that contains 2,639 square feet of living area. Features of the home include a slab foundation, central air conditioning, one fireplace and a two-car attached garage. The property is located in Huntley, Rutland 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 11-02043.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$106,656 based on the evidence submitted by the parties.

In the appeal for the 2012 tax year the appellant contends overvaluation based on a sale of the subject property. The appellant submitted evidence disclosing the subject property was purchased in April 2010 for a price of \$272,525. The appellant

indicated the property was real estate owned (REO) and purchased from Elgin State Bank.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$99,592 was disclosed. The subject's assessment reflects a market value of \$298,627 when applying the 2012 three year average median level of assessments for Kane County of 33.35%. The board of review asserted the subject property sold on the same day it was placed on the market as an REO showing. The board of review also submitted information on four comparables to support 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 2012 township equalization factor of .9060 was applied in Rutland 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 assessment established by the Property Tax Appeal Board for the 2011 tax year should be carried forward to the 2012 tax 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 Property Tax Appeal Board takes notice that it issued a decision reducing the subject's assessment for the 2011 tax year to \$106,656. (86 Ill.Admin.Code §1910.90(i)). The Board also takes notice that the 2011 tax year and the 2012 tax year are within the same general assessment period for Kane County. (See

35 ILCS 200/9-215). The record further indicates that the subject property is an owner occupied dwelling. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the Board's decision was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established by the Board's decision for the 2011 tax year plus the application of the 2012 Rutland Township equalization factor of .9060.

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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

Member

*J. R.*

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: January 23, 2015

*Allen Castrovillari*

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.