



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

APPELLANT: John Urish  
DOCKET NO.: 12-01338.001-R-1  
PARCEL NO.: 06-28-452-006

The parties of record before the Property Tax Appeal Board are John Urish, the appellant, by attorney Jerri K. Bush in Chicago, 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:** \$16,444  
**IMPR.:** \$56,254  
**TOTAL:** \$72,698

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 2012 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 part one-story and part two-story dwelling of frame construction with 2,557 square feet of living area. The dwelling was constructed in 2000. Features of the home include a partial unfinished basement, central air conditioning and a 430 square foot garage. The property has a

9,112 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted very limited information on six comparable sales reporting the address, "beds", baths, size, list price and sale price along with the date of sale. There were no additional details as to the age, design, exterior construction, foundation and/or other features. Based on this evidence, the appellant requested a total assessment of \$57,044 which would reflect a market value of approximately \$171,132 which is similar to the reported average sale price of the appellant's comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,698. The subject's assessment reflects a market value of \$217,985 or \$85.25 per square foot of living area, land included, 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 submitted a memorandum contending that the subject property was purchased as a foreclosure in February 2010 and the appellant's comparable sales are foreclosures, short sales or sales that occurred in 2012.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel raised a new argument concerning the 2010 purchase of the subject property. The basis of this appeal did not include data concerning the Recent Sale information in Section IV of the appeal petition. The appellant is not allowed to change the basis of the appeal after the filing of the petition. "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." 35 ILCS 200/16-180.

As to the foreclosure and short sales presented by the appellant, counsel noted that provisions of the Property Tax Code allow for the consideration of these sales by the Property Tax Appeal Board.

**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 has given no weight to the purported sale of the subject property in February 2010 as this was not a basis of the appeal when submitted by the appellant.

Furthermore, the Board takes judicial notice of Public Act 96-1083 which amended the Property Tax Code adding sections 1-23 and 16-183 (35 ILCS 200/1-23 & 16-183), effective July 16, 2010.

Section 1-23 of the Property Tax Code provides:

Compulsory sale. "Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

Section 16-183 provides:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

The Board finds the effective date of these statutes is applicable to the assessment date at issue, January 1, 2012. Therefore, the Board will consider both foreclosure and short sales submitted by both parties which occurred proximate in time to the valuation date of January 1, 2012.

The Board has given reduced weight to board of review comparables #2 and #3 as these sales occurred in 2010, dates more remote in time to the valuation date at issue of January 1, 2012 and therefore less likely to be indicative of the subject's estimated market value.

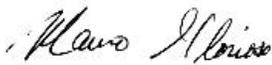
The Board finds the best evidence of market value to be appellant's comparable sales along with board of review comparable sales #1, #4 and #5. These nine most similar comparables sold between June 2011 and May 2012 for prices ranging from \$162,000 to \$247,000 or from \$68.67 to \$107.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$217,985 or \$85.25 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence 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.