



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

APPELLANT: William Trinker & Gregory Moran
DOCKET NO.: 12-01394.001-R-1
PARCEL NO.: 03-18-152-001

The parties of record before the Property Tax Appeal Board are William Trinker & Gregory Moran, the appellants, 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: \$26,144
IMPR.: \$97,084
TOTAL: \$123,228

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story dwelling of frame and masonry construction with 2,834 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full basement, central air conditioning, a fireplace and a three-car garage of 600 square feet of building area. The property has a 1.17-acre site and is located in West Dundee, 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 11-01857.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$136,692 based on the evidence submitted by the parties. The appellants submitted assessment information on four equity comparables to demonstrate the subject was being inequitably assessed. Three

of the comparables were located 3 miles from the subject dwelling and two of the comparables are nearly 1,000 square feet larger than the subject in above-grade living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$81,125 or \$28.63 per square foot of living area.

The Property Tax Appeal Board finds that 2011 and 2012 are within the same general assessment period for residential property. (86 Ill.Admin.Code §1910.93(i); see also 35 ILCS 200/9-215) 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 .9015 was applied in Dundee Township. (See 86 Ill.Admin.Code §1910.67(k)(3))

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$130,217 was disclosed.

In response to the appellants' evidence, the township assessor contended that comparables #2 through #4 were not located in the subject's neighborhood. Through the township assessor, the board of review submitted descriptions and assessment information on three comparables to demonstrate the subject was being assessed uniformly.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal the appellants disputed the contention that comparable properties be located "in the subject's neighborhood" but rather similarity in various features and location are the guidelines on the appeal petition. In addition, other nearby properties are located in Rutland Township rather than Dundee Township and were objected to at the local board of review proceedings. As to the board of review's comparables, the appellants cite age differences that make the properties dissimilar to the subject and also assert there were errors in the photographic data for comparable #1, this home has been remodeled and has many more amenities than the subject including a pool. Similarly, board of review comparable #3 is dissimilar to the subject in its private setting.

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 Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2011 and 2012 are within the same general assessment period in Kane County. The record contains no evidence indicating that the assessment year in question is in a different general assessment period or that the subject property subsequently sold in an arm's length transaction establishing a different fair cash value. 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 finding 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

K. L. Ferr

Member

JR

Member

Mark Albino

Member

Jerry White

Acting 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: August 21, 2015

A. P. ...

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.