



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

APPELLANT: Anthony & Debora Mendyk  
DOCKET NO.: 12-04796.001-R-1  
PARCEL NO.: 03-08-251-007

The parties of record before the Property Tax Appeal Board are Anthony & Debora Mendyk, 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:** \$20,926  
**IMPR.:** \$81,234  
**TOTAL:** \$102,160

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single-family dwelling of frame and brick exterior construction containing 4,018 square feet of living area. The home was built in 2001 and features a partial unfinished basement, central air conditioning, two fireplaces and an attached three-car garage. The property has a .24-acre site and 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 11-05867.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$113,322 based on the evidence submitted by the parties.

For this 2012 assessment appeal, the appellants submitted an appraisal of the subject property with an estimated market value of \$296,000 as of October 2, 2012. Based on this evidence, the appellants requested a total assessment reflective of the appraised value 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 \$115,387 was disclosed. As part of the "Board of Review Notes on Appeal," the board of review proposed to reduce the subject's total assessment to \$102,160 and stated that, "The BOR is willing to stipulate to PTAB's total prior year ruling subject to the state multiplier. We are not willing to go to the appraised value since it was done for refinance purposes."

The board of review also attached a memorandum from the Dundee Township Assessor's Office indicating that a stipulation for 2012 was appropriate given the PTAB's decision for 2011 with the application of the 2012 equalization factor of .9015.

The appellants were informed of this proposed assessment reduction and rejected the offer contending that the board of review had provided no evidence to support the proposed assessment. In addition, as part of the response, the appellants questioned the board of review's rationale for not giving credence to a refinance appraisal report.

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. In addition, 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))

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 as established in the decision issued 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. [Emphasis added.]

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2011 assessment to \$113,322. The record further indicates that the subject property is an owner occupied dwelling and the Board takes notice that 2011 and 2012 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's 2011 decision or 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 Dundee Township equalization factor of .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.

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Chairman

*K. L. Ferr*

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Member

*[Signature]*

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Member

*Mark Albino*

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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: June 26, 2015

*[Signature]*

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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.