



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

APPELLANT: Gary Myers
DOCKET NO.: 13-01649.001-R-1
PARCEL NO.: 02-05-456-019

The parties of record before the Property Tax Appeal Board are Gary Myers, the appellant, by attorney Franco A. Coladipietro of Amari & Locallo, in Bloomingdale, 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: \$24,997
IMPR: \$111,631
TOTAL: \$136,628

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single-family dwelling of frame and brick exterior construction with 4,217 square feet of living area which includes a loft.¹ The dwelling was constructed in 2000. Features of the home include slab foundation, central air conditioning, a fireplace and an attached three-car garage. The property has a 14,767 square foot site with a view of a preserve and is located in Huntley, Rutland Township, Kane County.

¹ The appellant's appraiser discussed the expansion of the subject dwelling including the addition of stairs to a loft and included a detailed schematic with calculations to support the stated dwelling size in the report of 4,217 square feet. The board of review submitted a property record with an assertion of a dwelling size of 4,219 square feet, but provided no schematic or other evidence to support the assertion.

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 12-01661.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$150,075 based on the evidence submitted by the parties. The appellant submitted an appraisal of the subject property with an estimated market value of \$450,000 as of August 16, 2012 to demonstrate the subject was being overvalued. Based on this evidence, the appellant requested an assessment reflective of the appraised value.

The Property Tax Appeal Board takes judicial notice that 2012 and 2013 are within the same general assessment period for residential property in Kane County. (86 Ill.Admin.Code §1910.90(i); see also 35 ILCS 200/9-215)

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$166,347 was disclosed. The subject's assessment reflects a market value of approximately \$499,041 or \$118.34 per square foot of living area, including land.

The board of review submitted notes from the township assessor who remarked that only two of the appellant's appraisal report comparable sales are the "same model" as the subject. The assessor also noted that none of the comparables are close in square footage to the subject. The assessor noted the original purchase price of the subject was \$450,000 and a permit for an addition with a value of \$300,000 was obtained; in addition, "an HIE was given for 2012."

In support of the subject's assessment, the township assessor submitted a spreadsheet with information on twelve comparable "Huron" model dwellings that range in size from 2,648 to 2,831 square feet of living area. One of the comparables sold in March 2012 for \$450,000. Based on this evidence and argument, the board of review requested confirmation of 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 2013 township equalization factor of .9104 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 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 2012 assessment. The record further indicates that the subject property is an owner occupied dwelling and that 2012 and 2013 are within the same general assessment period. The record contains no evidence indicating the subject property recently sold in an arm's length transaction 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 Rutland Township equalization factor of .9104.

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. Fen

Member

[Signature]

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: June 26, 2015

[Signature]

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.