



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

APPELLANT: George Lang  
DOCKET NO.: 13-01806.001-R-1  
PARCEL NO.: 02-33-228-008

The parties of record before the Property Tax Appeal Board are George Lang, the appellant, by attorney Laura Godek of Laura Moore Godek, PC in McHenry, 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:** \$20,943  
**IMPR.:** \$39,744  
**TOTAL:** \$60,687

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single-family dwelling of frame exterior construction that was built in 2007. The home contains 3,475 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached three-car garage. The property is located in Pingree Grove, 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 12-01090.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$66,660 based on the evidence submitted by the parties. The appellant submitted data concerning the February 2012 purchase price of

the subject property for \$199,900 along with an appraisal of the subject property with an estimated market value of \$200,000 as of January 3, 2012 to demonstrate that the subject was overvalued. Based on this evidence, the appellant requested an assessment reflective of the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$88,057 was disclosed. The subject's assessment reflects a market value of approximately \$264,171 or \$76.02 per square foot of living area, including land.

In response to the appellant's evidence, the board of review noted the comparable sales in the appraisal were considerably smaller than the subject dwelling and two of the comparables were adjusted by more than 25% indicating the comparables were dissimilar to the subject. Several of the comparables were foreclosures or short sales. As to the subject's purchase price, the board of review reported the home was bought by Special Warranty Deed/Foreclosure.

In support of the subject's assessment, the board of review provided four comparable sales to demonstrate the subject's assessment reflected the property's market value.

As part of the submission, the board of review also proposed an assessment reduction to \$78,326 which would reflect a market value of approximately \$234,978. In the alternative, based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant declined the stipulation offer and noted that as of the filing of rebuttal, the 2012 assessment appeal was still pending. As to the comparables presented by the board of review, counsel argued various differences in age, dwelling size and/or upgrades/quality of the comparables when compared to the subject.

In a supplemental filing, the board of review proposed to apply section 16-185 of the Property Tax Code to the subject owner-occupied residential property and reported that 2012 and 2013 were within the same general assessment period for residential property. As such, the board of review proposed that the equalization factor for Rutland Township of 0.9104 be applied to the subject's 2012 decision of the Property Tax Appeal Board for a total assessment of \$60,687

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 sold in an arm's length transaction subsequent to the Board's 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 Rutland Township equalization factor of 0.9104.

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.

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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: April 24, 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.