



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

APPELLANT: Grace Wang  
DOCKET NO.: 14-01768.001-R-1  
PARCEL NO.: 12-30-202-004

The parties of record before the Property Tax Appeal Board are Grace Wang, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$41,506  
**IMPR.:** \$145,142  
**TOTAL:** \$186,648

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 2014 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 one-story dwelling of brick construction with 4,485 square feet of living area. The dwelling was constructed in 1992. Features of the home include a partial basement with finished area and additional crawl space, central air conditioning, two fireplaces, a pole barn and a 783 square foot garage. The property has a 109,400 square foot site and is located in Batavia, Batavia Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$525,000 as of April 12, 2012.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$186,648. The subject's assessment reflects a market value of

\$560,673 or \$125.01 per square foot of living area, land included, when using the 2014 three-year average median level of assessment for Kane County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales with varying degrees of similarity to the subject. The comparables sold from June 2011 to January 2014 for prices ranging from \$231,500 to \$950,000 or from \$137.39 to \$308.34 per square foot of living area, including land.

The appellant filed rebuttal argument claiming the board of review sales were unadjusted and not indicative of the subject's fair market value.

### **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.

Initially the Board gives little weight to the final opinion of value found in the appraisal. The Board finds the date of valuation, April 12, 2012, is too remote in time to be determinative of market value as of January 1, 2014; the assessment date in question. Therefore, the Board will examine the raw sales data contained within the appraisal report.

The Board finds the best evidence of market value to be board of review comparable sales #4 and #5. These board of review comparable sales sold for prices of \$500,000 and \$665,000 or for \$196.70 and \$202.25, respectively, per square foot of living area, including land. The subject's assessment reflects a market value of \$560,673 or \$125.01 per square foot of living area, including land, which is within the range established based on a total sales price and below the range established on a per square foot basis. The Board gave less weight in its analysis to the remaining comparables because they were dissimilar to the subject in design, land area, size and/or the date of sale was too remote in time for a valuation date of January 1, 2015. 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Acting Member

Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: November 21, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Grace Wang, by attorney:  
Joanne Elliott  
Elliott & Associates, P.C.  
1430 Lee Street  
Des Plaines, IL 60018

COUNTY

Kane County Board of Review  
Kane County Government Center  
719 Batavia Ave., Bldg. C, 3rd Fl.  
Geneva, IL 60134