



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

APPELLANT: Russell Krella  
DOCKET NO.: 15-00412.001-R-1  
PARCEL NO.: 12-20-126-010

The parties of record before the Property Tax Appeal Board are Russell Krella, the appellant, by Thomas M. Battista, of the Law Offices of Thomas M. Battista, in Chicago, 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:** \$38,081  
**IMPR.:** \$140,956  
**TOTAL:** \$179,037

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 2015 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 two-story single-family dwelling of brick and frame exterior construction with 3,948 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full unfinished basement, central air conditioning, a fireplace<sup>1</sup> and an attached 903 square foot garage. The property has a 22,187 square foot site and is located in Batavia, Geneva Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by James A. Matthews estimating the subject property had a market value of \$470,000 as of January 1, 2015.

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<sup>1</sup> The assessing officials report a fireplace whereas the appellant's appraiser reported there was no fireplace. The Board finds this factual dispute on this record does not prevent determination of the correct assessment.

Under the cost approach, Matthews estimated the subject had a site value of \$105,000. The appraiser estimated the reproduction cost new of the improvements to be \$410,340 using the Marshall and Swift Cost Handbook. The appraiser estimated physical depreciation to be \$82,068 resulting in a depreciated cost of the building improvements of \$328,272. The appraiser then added \$50,000 for site improvements and the land value of \$105,000 to arrive at an estimated value under the cost approach of \$483,272.

Under the sales comparison approach to value, the appraiser utilized four suggested sales located from .10 to .70 of a mile from the subject. The parcels range in size from 10,215 to 15,682 square feet of land area improved with dwellings that were described as a one-story and three, two-story dwellings of frame, brick, brick and cedar or brick and stone exterior construction. The dwellings range in size from 3,262 to 4,560 square feet of living area. The subject and all comparables were described as average condition. Each comparable has a full finished basement, central air conditioning, one or two fireplaces and a two or a three-car garage. The dwellings are 12 to 14 years old. These comparables sold between May 2013 and August 2014 for prices ranging from \$462,500 to \$481,000 or from \$104.17 to \$144.08 per square foot of living area, including land.

After adjusting the comparables for differences when compared to the subject in site, quality of construction, room count, gross living area, finished basement, functional utility, garage size and/or other amenities, the appraiser calculated that the comparables had adjusted sales prices ranging from \$446,373 to \$479,575, including land. Based on these adjusted sale prices, the appraiser concluded the subject property had an estimated market value under the sales comparison approach of \$470,000 or \$119.05 per square foot of living area, including land as of January 1, 2015.

In reconciling the two approaches to value, the appraiser gave most weight to the sales comparison approach which was confirmed by the cost approach to value conclusion. Based on this evidence, the appellant requested a total assessment of \$156,666 which would reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,037. The subject's assessment reflects a market value of \$537,487 or \$136.14 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a detail three-page memorandum prepared by the Geneva Township Assessor's Office along with a grid analysis of four comparable sales. As to the appellant's appraisal, contrary to the appraiser's statement the subject is located in an area with older single family homes, the assessor contends that all of the homes in the subject's neighborhood are relatively new and built mostly between 1998 and 2003. The assessor also noted conflicting descriptions by the appraiser of the subject basement and noted the report lacks any interior photographs. The assessor also questions the purported lack of a fireplace when exterior examination of the dwelling reveals a two-story masonry fireplace. The assessor disputes the appraiser's exterior description of appraisal sale #3 and this dwelling is a one-story with 2,536 square feet of living area; the assessor opined that a finished basement

was included by the appraiser in the living area reported by the appraiser of 4,560 square feet. The assessor disputed adjustment to lot sizes for the appraisal sales, except for sale #1 which also requires a location adjustment according to the assessor. Also, the assessor questions the land adjustment of \$0.50 per square foot of land area when considering the appraiser's own cost approach conclusion for the subject parcel of \$105,000 or \$4.73 per square foot of land area. The functional utility adjustment based on bedroom count was questioned by the assessor and argues that total room count should have been considered. In light of the quality of dwellings in the subject's neighborhood, the assessor questions use of \$30 per square foot of living area as an adjustment for differences in dwelling size and opines that an adjustment of \$60 per square foot would be more suitable. The assessor also analyzed and critiqued adjustments by the appraiser for porch, paver patio, fireplace and/or knee wall amenities.

The assessor also questioned the appraiser's failure to utilize additional recent arm's length sales of two-story dwellings in the subject's neighborhood besides one comparable in the area that was a one-story dwelling providing limited comparable value.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales located from .04 to .19 of a mile from the subject. The parcels range in size from 14,066 to 26,585 square feet of land area improved with two-story frame and brick dwellings that were built in 1998 or 2000. The dwellings range in size from 3,286 to 4,073 square feet of living area. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a three-car garage. Additionally, comparable #1 features an in-ground pool and gazebo which are not features of the subject property. The comparables sold between October 2013 and August 2015 for prices ranging from \$512,500 to \$615,000 or from \$150.99 to \$155.96 per square foot of living area, including land.

In rebuttal, the appellant submitted a "revised appraisal" prepared by Matthews based upon consideration of the comments made by the township assessor along with "revised adjustments" and a conclusion of the same market value of \$470,000. Among other revisions, the appraiser excluded comparable sale #3 from the original appraisal which was the one-story dwelling located in the subject's neighborhood.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the revised appraisal submitted by appellant in conjunction with his rebuttal argument.

### **Conclusion of Law**

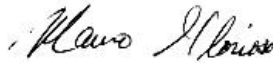
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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.

The Board finds that an analysis of the adjustments to the appellant's original appraisal report lack credibility and/or support in the record, such as the minor value adjustment that was made for varying lot sizes by the appraiser and the relatively low adjustment made for differences in dwelling size. Furthermore, the fact that criticisms and analysis of the appraisal report by the township assessor were sufficient for the appraiser to modify the report, but still arrive at the same value conclusion, further detracts from the reliability of the appraiser's opinion of value.

The Board finds the best evidence of market value to be the board of review comparable sales #2, #3 and #4 that were each in close proximity to the subject, were similar in design, age, size and features. These board of review comparable sales sold between October 2013 and November 2015 for prices ranging from \$512,500 to \$575,000 or from \$152.64 to \$155.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$537,487 or \$136.14 per square foot of living area, including land, which is within the range established by the best comparable sales in the record in terms of overall value and below the range on a per-square-foot basis which appears to be justified by the subject's larger dwelling size compared to each of these comparables. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. 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.



Chairman



Member



Acting Member



Member



Acting 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: June 23, 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 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.