



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

APPELLANT: Kenneth & Bonnie Stalzer  
DOCKET NO.: 15-01051.001-R-1  
PARCEL NO.: 12-20-126-022

The parties of record before the Property Tax Appeal Board are Kenneth & Bonnie Stalzer, the appellants; and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$38,081  
**IMPR.:** \$111,481  
**TOTAL:** \$149,562

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 one-story dwelling of brick and cedar exterior construction with 3,141 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached three-car garage. The property has a 14,150 square foot site and is located in Batavia, Geneva Township, Kane County.

The appellants contend overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellants argued that the subject property has been offered for sale multiple times. The subject was listed for sale in April 2014 for \$474,900 and, after it failed to sell, the appellants lowered the asking price to \$449,000 in September 2014.

In support of the inequity argument the appellants submitted information on five comparable properties. The comparables had varying degrees of similarity to the subject. The comparables

were described as one story dwellings of brick or brick and cedar exterior construction that range in size from 2,536 to 3,009 square feet of living area. They range in age from 15 to 17 years old. Features include basements, two of which have finished area, central air conditioning, one or two fireplaces and three-car garages. The comparables had improvement assessments ranging from \$111,775 to \$124,861 or from \$41.33 to \$46.99 per square foot of living area.<sup>1</sup> The appellants did not contest the subject's land assessment. The appellants' evidence included information regarding issues between the appellants and the board of review that dated back to 2004.

As to the appellants' comparables, the board of review argued the appellants' comparable #5 was a dissimilar two-story home.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,758. The subject's assessment reflects a market value of \$494,620 or \$157.47 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. The subject property has an improvement assessment of \$126,677 or \$40.33 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that were located from .06 of a mile to 1.84 miles from the subject. The comparables were one-story dwellings of cedar, stone and drivit or cedar and stone exterior construction. The dwellings had varying degrees of similarity to the subject. The comparables had sale dates occurring from May 2013 to February 2015 for prices ranging from \$475,000 to \$647,500 or from \$187.30 to \$235.80 per square foot of living area, including land. The board of review's sales evidence included a copy of the Multiple Listing Service (MLS) sheet for the subject's September 2014 offering of \$449,000. The MLS sheet further revealed that the subject had a listing time of 182 days.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The comparables had varying degrees of similarity to the subject. The comparables were described as one story dwellings of cedar and drivit or cedar and stone exterior construction that range in size from 2,456 to 3,100 square feet of living area. They were built in 1999 or 2002. Features include finished basements, central air conditioning, two fireplaces and three-car garages. One comparable had an in-ground swimming pool. The comparables had improvement assessments ranging from \$112,965 to \$150,500 or \$46.00 or \$48.55 per square foot of living area.

The appellants submitted rebuttal reiterating the parties' issues that dated back to 2004. The rebuttal evidence included additional cost evidence and MLS sales information regarding the subject for 2016.

### **Conclusion of Law**

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<sup>1</sup> The appellants' grid erroneously listed the subject's 2015 improvement assessment as \$135,259, which was prior to the board of review's reduction to \$126,677.

The appellants contend in part 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the subject's MLS listing in September 2014 for \$449,000 or \$142.95 per square foot of living area, including land. The offering was made 3 months prior to the January 1, 2015 assessment date and would support the highest indication of the subject's market value at that time. The board of review did not refute the MLS evidence. The subject's assessment reflects a market value of \$494,620 or \$157.47 per square foot of living area, including land, which is above the best evidence of the subject's market value in this record. The Board gave less weight to the comparable sales submitted by the board of review. Comparable #1 was considerably smaller than the subject, had finished basement area unlike the subject and sold in May 2013, a sale date that is not proximate in time to the assessment date at issue. Comparable #2 was located 1.84 miles from the subject property and in Eaglebrook Country Club, a location not similar to the subject. Comparable #3 had finished basement area, unlike the subject. Based on this evidence the Board finds a reduction in the subject's assessment is justified on the grounds of overvaluation.

The taxpayers also contend assessment inequity as an alternative argument. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a further reduction in the subject's assessment is not warranted on these grounds.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 through #4, as well as board of review comparables #1 and #3. These comparables were most similar to the subject in location, style, age size and features. These comparables had improvement assessments ranging from \$112,965 to \$150,500 or from \$41.33 to \$48.55 per square foot of living area. The subject's improvement assessment after the reduction due to overvaluation of \$111,481 or \$35.49 per square foot of living area falls below the range established by the best comparables in this record. The Board gave less weight to the appellants' comparable #5 due to its dissimilar two-story style dwelling, which was not refuted by the appellants in rebuttal. The Board also gave less weight to the board of review's comparable #2 due to its in-ground swimming pool feature, unlike the subject. Based on this record the Board finds no further reduction in the subject's assessment is justified on the grounds of uniformity.

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

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