



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

APPELLANT: John & Amanda Steidle  
DOCKET NO.: 15-01382.001-R-1  
PARCEL NO.: 05-20-300-015

The parties of record before the Property Tax Appeal Board are John & Amanda Steidle, the appellants, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich; 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:** \$45,879  
**IMPR.:** \$94,107  
**TOTAL:** \$139,986

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 part 1-story and part 1½-story dwelling of frame construction with 3,046 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 690 square foot attached garage. The subject property also features three outbuildings – a detached garage, stable and shed. The property has a five-acre site and is located in Elgin, Plato Township, Kane County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants completed Section IV - Recent Sale Data of the appeal and submitted evidence in the form of a Settlement Statement and a PTAX-203 Illinois Real Estate Transfer Declaration disclosing the subject property was purchased on November 14, 2014 from NEI Global Relocation for a price of \$420,000 or \$137.89 per square foot of living area including land. The subject property was

purchased through a realtor, advertised through a sign, internet and/or auction and was not between family or related corporations. The appellants did not disclose the length of time the subject property had been on the market. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,162. The subject's assessment reflects a market value of \$462,810 or \$151.94 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 support of its contention of the correct assessment the board of review submitted information on six comparable sales. These comparables sold from March 2013 through June 2015 for prices ranging from \$370,000 to \$647,500 or from \$142.42 to \$197.53 per square foot of living area land included. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants claim the board of review does not dispute the recent sale of the subject, nor does it provide any evidence that the recent sale was not valid.

### **Conclusion of Law**

The appellants contend 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 appellants provided evidence that the subject property sold on November 14, 2014 from NEI Global Relocation for a price of \$420,000 or \$137.89 per square foot of living area including land. The appellants submitted a PTAX-203 Illinois Real Estate Transfer Declaration, Settlement Statement and completed Section IV - Recent Sale Data of the appeal disclosing that the property was purchased from a relocation company, the parties to the transaction were not related and the property was sold using a realtor. The appellants reported in the appeal the subject was not advertised through the MLS but rather through a sign, internet and/or auction, and neither party disclosed the length of time the subject had been on the market. The board of review submitted six comparable sales. The Board gave less weight to the board of review comparables based on dissimilarities as compared to the subject in proximity, style and/or dwelling size. The Board finds the best evidence of market value in the record is the purchase of the subject in November 2014 for a price of \$420,000. The Board finds the purchase price is below the market value reflected by the assessment and the board of review did not present any substantive evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Board gave less weight to the board of review comparable sales. Although there were similarities to the subject, these sales do not overcome the subject's arm's-length sale price. Therefore, a reduction in the subject's assessment commensurate with the appellants' request is warranted.

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.