



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

APPELLANT: Peggy Brandon  
DOCKET NO.: 15-06667.001-R-1  
PARCEL NO.: 06-35-158-002

The parties of record before the Property Tax Appeal Board are Peggy Brandon, the appellant, by attorney 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 **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:** \$10,285  
**IMPR.:** \$32,246  
**TOTAL:** \$42,531

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 dwelling of frame construction with 1,816 square feet of living area. The dwelling was constructed in 1900. Features of the home include a partial basement that is unfinished and central air conditioning. The property has an 11,946 square foot site and is located in South Elgin, Elgin Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales that were located from 2.07 to 2.99 miles from the subject. The comparables were two-story dwellings that had varying degrees of similarity to the subject. The comparables had sale dates occurring from March 2014 to March 2015 for prices ranging from \$38,000 to \$65,000 or from \$19.08 to \$39.03 per square foot of living area, including land.

The appellant also argued that the subject property is overvalued based on the recent sale of the subject in February 2013 for \$82,950.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,531. The subject's assessment reflects a market value of \$127,682 or \$70.31 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.

As to the appellant's evidence, the board of review argued that the appellant's comparables were located between 2 and 3 miles from the subject. In addition, these comparables were located in the City of Elgin, which has a less desirable housing market than the subject's South Elgin market. The board of review also argued that the subject is no longer in the same condition as it was when purchased in 2013. The board of review revealed that the subject has had three building permits since its 2013 sale, including a \$20,000 porch permit in June 2014, a \$3,000 electrical permit in October 2014 and a \$14,000 siding permit in May 2015.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales that were located from .14 to .54 of a mile from the subject. The comparables were two-story, part one-story and part two-story, part one and one-half story and part two-story or part one-story and part one and one-half story dwellings of frame or frame and masonry construction. The dwellings that had varying degrees of similarity to the subject. The comparables had sale dates occurring from May 2013 to October 2015 for prices ranging from \$149,000 to \$195,000 or from \$94.78 to \$125.08 per square foot of living area, including land.

Under rebuttal, the appellant argued that pursuant to (35 ILCS 200/10-20), repairs and maintenance shall not increase the value of a property unless square footage is added. The appellant also argued that four of the board of review comparables are of a different style than the subject, with two of these being newer construction. Two comparables have dated 2013 sale dates and all the comparables have a garage, unlike the subject.

### **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.

As an initial finding regarding the subject's February 2013 sale, the Board finds the sale is not recent due to its occurrence greater than 22 months prior to the January 1, 2015 assessment date at issue. Furthermore, repairs to the property, subsequent to its 2013 sale, would support the board of review's contention that the subject's sale price does not reflect its updated condition as of the assessment date. The Board further finds that the appellant's citing of (35 ILCS 200/10-20) in that repairs and maintenance shall not increase the value of a property unless square footage is added is misplaced. (35 ILCS 200/10-20) further states in pertinent part:

For purposes of this Section, work shall be deemed repair and maintenance when it (1) does not increase the square footage of improvements and does not materially alter the existing character and **condition** of the structure...(35 ILCS 200/10-20)

As to the comparable sales submitted by the appellant, the Board finds that all the properties are located greater than two miles from the subject in the City of Elgin. Furthermore, the board of review argued that the City of Elgin has a less desirable housing market than the subject's South Elgin neighborhood, which was not refuted by the appellant. Therefore, the Board will give less weight to the appellant's comparable sales.

The Board finds the best evidence of market value to be board of review comparable sales #1, #3 and #5. These comparables are located in South Elgin and from .30 to .54 of a mile from the subject. These homes are similar to the subject due to their part two-story style, like the subject. Furthermore, from the photographic evidence submitted by the board of review, comparables #1 and #5 have a similar appearance to the subject, but lack the subject's porch. These most similar comparables sold from July 2014 to October 2015 for prices ranging from \$149,000 to \$195,000 or from \$94.78 to \$125.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$127,682 or \$70.31 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The Board gave less weight to the remaining comparables submitted by the board of review due to their sale dates occurring greater than 17 months prior to the assessment date at issue. 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

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