



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

APPELLANT: Joe Mazeikis and Melissa Granger
DOCKET NO.: 16-01345.001-R-1
PARCEL NO.: 02-12-432-002

The parties of record before the Property Tax Appeal Board are Joe Mazeikis and Melissa Granger, 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: \$21,775
IMPR.: \$67,953
TOTAL: \$89,728

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 2016 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 brick and vinyl-siding exterior construction with 2,408 square feet of living area.¹ The dwelling was constructed in 2014. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has an 8,190-square foot site and is located in Carpentersville, Rutland Township, Kane County.

¹ The appellants reported a dwelling size of 2,408 square feet of living area and the board of review reported a dwelling size of 2,462 square feet of living area. Neither party submitted a schematic drawing to support the respective dwelling sizes. The Board finds the slight size dispute does not prohibit the Property Tax Appeal Board from determining the correct assessment of the subject property based on the evidence in the record.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located from .2 to .9 of a mile from the subject and within the same subdivision as the subject property. The comparables are described as two-story single-family dwellings of brick and vinyl-siding exterior construction ranging in size from 2,367 to 2,506 square feet of living area. The dwellings were reported to be between four and eleven years old. Features of the comparables include full unfinished basements, central air conditioning, one comparable has a fireplace and all feature attached 2-car garages. The properties have sites ranging in size from 8,747 to 10,890 square feet of land area. The comparables sold from October 2014 to July 2016 for prices ranging from \$256,000 to \$265,000 or from \$102.15 to \$111.96 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,207. The subject's assessment reflects a market value of \$292,176 or \$118.67 per square foot of living area including land when using the 2016 three-year average median level of assessment for Kane County of 33.27% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located between .02 and .08 of a mile from the subject property. The comparables are improved with two-story single-family dwellings of brick and vinyl-siding exterior construction with each having 2,462 square feet of living area. The dwellings were reported to be constructed in 2014 or 2015. Features of the comparables include unfinished basements, central air conditioning, one comparable has a fireplace and each comparable has an attached garage measuring 620 square feet of building area. The properties have sites ranging in size from 8,712 to 11,761 square feet of land area. The comparables sold from March to December 2014 for prices ranging from \$255,745 to \$286,365 or from \$103.88 to \$116.31 per square foot of living area including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 Board finds the parties submitted for the Board's consideration a total of eight suggested sale comparables with various degrees of similarity to the subject property. The Board gave less weight to the board of review comparables and appellants' comparable #3 based on their 2014 sale dates which are more remote in time from the subject's January 1, 2016 assessment date and thus less indicative of the market value.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #2 and #4. These most similar comparables sold between February and July 2016 for prices ranging

from \$259,900 to \$265,000 or from \$105.22 to \$111.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$292,176 or \$118.67 per square foot of living area, including land, which is above the range established by the most similar comparable sales in this record. Based on this evidence, and after considering adjustments for differences in age and some features, the Board finds a reduction in the subject's assessment is 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: March 19, 2019



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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