



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

APPELLANT: Joe & Lisa Spears  
DOCKET NO.: 16-01511.001-R-1  
PARCEL NO.: 12-02-103-003

The parties of record before the Property Tax Appeal Board are Joe & Lisa Spears, the appellants, by attorney Jerri K. Bush of the Law Office of Jeri K. Bush 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 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:** \$22,071  
**IMPR.:** \$34,079  
**TOTAL:** \$56,150

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 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 is improved with a one-story single-family dwelling of frame construction with 1,073 square feet of living area. The dwelling was constructed in 1955. Features of the home include a full unfinished basement and a two-car detached garage constructed in 2014. The property has a 6,250 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales improved with one-story dwellings of frame construction that range in size from 1,073 to 1,192 square feet of living area and were built from 1952 to 1956. Two comparables have basements with one having finished area, three comparables have central air conditioning, one comparable has a fireplace and each property has a one-car or two-car garage. The appellants indicated that comparables #1, #2 and #4 had been

remodeled. Each comparable is in Geneva within 1,330 feet of the subject property and have sites ranging in size from 6,250 to 8,268 square feet of land area. The sales occurred from January 2015 to July 2016 for prices ranging from \$163,203 to \$176,500 or from \$140.86 to \$164.49 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$54,995.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,397. The subject's assessment reflects a market value of \$181,536 or \$161.19 per square foot of living area, land included, 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.

The board of review indicated that it had reduced the subject's assessment from a market value of \$192,277 to \$181,208. It also asserted that improvements have been made to the home since its last sale. The board of review contends the subject property is being fairly assessed.

### **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 only evidence of market value in this record were the comparables sales presented by the appellants. Each comparable sold for a total price less than the market value reflected by the subject's assessment. Only comparable #1 sold for a price that was greater than the market value reflected by the subject's assessment on a square foot basis. The listing for comparable #1 submitted by the appellants described this home as being completely renovated with a stunning new kitchen, all new plumbing, new electric services, new roof and gutters, new energy efficient windows, new bathroom, and fresh paint inside and out. Based on this description, the Board finds appellants' comparable #1 is superior to the subject and a downward adjustment to the sales price would be necessary. The three remaining comparables sold for prices ranging from \$163,203 to \$169,900 or from \$140.86 to \$158.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$181,536 or \$161.19 per square foot of living area, including land, which is above the range established by these three comparables. Based on this evidence 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.

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Chairman



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Member

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Member



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Member

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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 18, 2019



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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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