



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

APPELLANT: Glenn Casbourne  
DOCKET NO.: 16-01631.001-R-1  
PARCEL NO.: 12-07-326-002

The parties of record before the Property Tax Appeal Board are Glenn Casbourne, the appellant, 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 **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:** \$36,855  
**IMPR.:** \$206,454  
**TOTAL:** \$243,309

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 exterior construction with 3,918 square feet of living area.<sup>1</sup> The dwelling was constructed in 2013. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 3-car garage. The property has a 18,731 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales located in the same neighborhood as the subject property as defined by the township assessor. The comparables consist of two-story

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<sup>1</sup> The appellant's grid analysis was devoid of some pertinent descriptive data, which was drawn from the evidence provided by the board of review.

dwellings ranging in size from 3,212 to 3,962 square feet of living area. The appellant did not disclose the exterior construction of the dwellings. The dwellings were constructed from 2006 to 2013. The comparables each have a full basement, central air conditioning and six comparables have one or two fireplaces. Additionally, each comparable has a 3-car garage. The appellant did not disclose the site sizes of the comparables. The comparables sold from August 2015 to June 2016 for prices ranging from \$400,000 to \$499,000 or from \$117.96 to \$143.23 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$243,309. The subject's assessment reflects a market value of \$731,317 or \$186.66 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.

With respect to the appellant's evidence, the board of review submitted a letter from the Geneva Township Assessor critiquing the comparables submitted by the appellant's counsel.

In support of its contention of the correct assessment, the board of review disclosed the subject property was purchased in June 2013 for a price of \$732,867 or \$187.05 per square foot of living area, land included. Additionally, the board of review submitted information on three comparable sales located from .04 to .53 of a mile from the subject, one of which is located in the same subdivision as the subject as defined by the township assessor. The comparables consist of two-story dwellings of brick and vinyl, brick and composite or composite exterior construction ranging in size from 3,675 to 4,442 square feet of living area. The dwellings were constructed in 2013 or 2015. The comparables have basements, one of which has finished area, central air conditioning, a fireplace and a 3-car or 4-car garage. One comparable has a 608 square foot in-ground swimming pool. The comparables have sites ranging in size from 16,800 to 19,323 square feet of land area. These properties sold from November 2013 to September 2015 for prices ranging from \$706,924 to \$923,538 or from \$190.69 to \$207.91 per square foot of living area<sup>2</sup>, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended as to the comparable sales presented by the assessor/board of review, comparables #2 and #3 are located in a different neighborhood where the land value is 76% greater than the subject. In addition, the 2013 sale of board of review comparable #3 is too remote in time to establish market value as of January 1, 2016. In a rebuttal grid analysis, counsel reiterated the eight best comparable sales in the record and contended the subject's assessment should be reduced.

Lastly in rebuttal, counsel argued that an analysis of raw sales prices per square foot "does not take into account the fundamental concept of using a median sale price/SF to determine market

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<sup>2</sup> The board of review's grid analysis sale prices per square foot of living area, including land, were incorrectly calculated and shown as ranging from \$180.43 to \$235.72. The correct sale price per square foot calculations, including land, range from \$190.69 to \$207.91.

value." Counsel further argued that using a median sale price per square foot "is more accurate and should be standard practice for determining fair market value."

### 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 no reduction in the subject's assessment is warranted.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellant's counsel's argument that the Board should adopt a standard practice of using the median sale price per square foot of living area, including land, of those comparables deemed best in determining fair market value because it is "more accurate." Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellant's counsel, there is no indication that a "median sale price per square foot" is the fundamental or primary means to determine market value.

The parties submitted ten comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #2, #3, #4, #5, #6 and #7 due to their smaller dwelling size when compared to the subject. The Board also gave less weight to board of review comparables #2 and #3 due to their location being outside of the subject neighborhood. Moreover, comparable #3 has a larger dwelling size, an in-ground swimming pool and its 2013 sale is dated and less likely to reflect the subject's market value as of the January 1, 2016 assessment date. Additionally, the Board gave little weight to the subject's reported June 2013 sale price, as it is dated and less likely to reflect the subject's market value as of the lien date at issue.

The Board finds the best evidence of market value to be the appellant's comparable sale #1, along with comparable sale #1 submitted by the board of review. These two comparables are most similar to the subject in location, size, design, age and features. These comparables sold in April or December 2015 for prices of \$499,000 and \$706,924 or \$125.95 and \$192.36 per square foot of living area, including land. The Board recognizes the subject is superior in dwelling size. The subject's assessment reflects a market value of \$731,317 or \$186.66 per square foot of living area, including land, which is supported by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment 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. 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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COUNTY

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