



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

APPELLANT: Sherise Williams  
DOCKET NO.: 16-01636.001-R-1  
PARCEL NO.: 12-35-102-009

The parties of record before the Property Tax Appeal Board are Sherise Williams, 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:** \$23,680  
**IMPR.:** \$57,979  
**TOTAL:** \$81,659

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 frame exterior construction with 2,329 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 460 square foot garage. The property has a 13,504 square foot site and is located in North Aurora, Batavia Township, Kane County.

In support of this argument the submitted evidence disclosing the subject property was purchased on March 23, 2015 for a price of \$205,000. The appellant completed Section IV–Recent Sale Data of the appeal petition reporting that the subject property was purchased from the owner of record which was the Federal National Mortgage Association as reported in the Settlement Statement submitted by the appellant. Also, the parties to the transaction were not related and the property was advertised by a realtor through the Multiple Listing Service. Additionally, the

Multiple Listing Sheet submitted by the appellant indicated the subject property was listed on the market for 148 days. A copy of the Settlement Statement reflects the purchase price, date of sale and the distribution of broker's fees to two entities. Based on this evidence, the appellant 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 \$81,659. The subject's assessment reflects a market value of \$245,443 or \$105.39 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.

In response to the appeal, the board of review submitted a memorandum prepared by the Batavia Township Assessor along with additional data. The assessor contended that the subject property sold in February 2015 for a price of \$205,000 as a foreclosure.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code as the subject property as defined by the township assessor. The comparables consist of two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,310 to 2,491 per square foot of living area. The dwellings were built in 1996 and 1997. Features of each comparable include a basement with finished area, central air conditioning, a fireplace and a garage ranging in size from 420 to 682 square feet of building area. The comparables have sites ranging in size from 9,220 to 11,761 square feet of land area. These properties sold from September 2013 to November 2015 for prices ranging from \$278,500 to \$335,000 or from \$117.29 to \$134.48 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel contends the board of review evidence is not responsive nor relevant to the basis of the appeal.

### **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.

The Board finds the evidence disclosed that the appellant purchased the subject property on March 23, 2015 for a price of \$205,000 from The Federal National Mortgage Association (Fannie Mae). The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 148 days. In further support of the transaction, the appellant submitted a copy of the settlement statement. The Board finds, however, the fact the property was sold by

Fannie Mae calls into question whether the purchase price is reflective of fair cash value. The Board finds the board of review provided four sales similar to the subject property in location, size, design, age and features. The Board gave less weight to board of review comparable sales #1 and #2 as their 2013 and 2014 sales are dated and less likely to reflect the subject's market value as of the January 1, 2016 assessment date. The Board finds the best evidence of market value to be the remaining two comparables submitted by the board of review. These properties sold in May and November 2015 for prices of \$278,500 and \$287,250 or \$117.29 and \$117.76 per square foot of living area, including land. The Board finds these sales demonstrate the subject's purchase price of \$205,000 or \$88.02 per square foot of living area, land included, is not representative of fair cash value. The Board finds that the subject's assessment reflecting market value of \$245,443 or \$105.39 per square foot of living area, including land, is well supported after considering the sales provided by the board of review. 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Sherise Williams, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Kane County Board of Review  
Kane County Government Center  
719 Batavia Ave., Bldg. C, 3rd Fl.  
Geneva, IL 60134