



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

APPELLANT: T. Ramseyer & P. Koziol, Austin Holdings  
DOCKET NO.: 16-07306.001-R-1  
PARCEL NO.: 06-13-126-006

The parties of record before the Property Tax Appeal Board are T. Ramseyer & P. Koziol, Austin Holdings, the appellants, 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 **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:** \$5,249  
**IMPR.:** \$14,851  
**TOTAL:** \$20,100

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from the 2015 assessment year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge 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 one-story dwelling of frame exterior construction with 860 square feet of living area. The dwelling was constructed in 1900. Features of the home include a full basement and a 224 square foot garage. The property has a 4,356 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellants contend overvaluation and contention of law as the bases of the appeal. The appellants' counsel cited the provision of a "direct appeal" pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The subject property received a reduced assessment from the Property Tax Appeal Board in the prior year under Docket Number 15-01670.001-R-1. In support of the overvaluation argument, the appellants submitted information on four comparable sales located from .25 to .66 of a mile of the subject property. The comparables

consist of one-story dwellings ranging in size from 737 to 880 square feet of living area. The appellants did not disclose the exterior construction of the dwellings. The dwellings were constructed in 1895 or 1900. The comparables feature full basements and garages ranging in size from 200 to 440 square feet of building area. In addition, one comparable has finished attic area. The appellants did not disclose the site sizes of the comparables. The comparables sold in April 2015 and June 2016 for prices ranging from \$10,000 to \$58,500 or from \$13.57 to \$71.08 per square foot of living area, including land. Based on this evidence, the appellants 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 \$25,320. The subject's assessment reflects a market value of \$76,105 or \$88.49 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 appellants' evidence, the board of review submitted a letter from the Elgin Township Assessor critiquing the comparables submitted by the appellants' counsel.

In support of its contention of the correct assessment, the board of review submitted information on eight comparable sales located from .37 to .86 of a mile from the subject. The comparables consist of one-story dwellings of frame exterior construction that range in size from 768 to 1,017 square feet of living area. The dwellings were constructed from 1925 to 1955. Seven of the comparables have basements with three having finished areas. Additionally, one comparable has a fireplace and six comparables have central air conditioning. Each comparable has a garage ranging in size from 160 to 566 square feet of building area. The comparables have sites ranging in size from 6,336 to 9,801 square feet of land area. These properties sold from July 2015 to November 2016 for prices ranging from \$75,000 to \$136,000 or from \$94.34 to \$160.26 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that the comparable sales presented by the assessor/board of review should be given less weight due to their newer age dwellings. Additionally, comparable sales #1 and #7 do not have full basements like the subject. In a rebuttal grid analysis, counsel reiterated the four 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 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 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.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellants' 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 appellants' counsel, there is no indication that a "median sale price per square foot" is the fundamental or primary means to determine market value.

The Board gave reduced weight to the appellants' comparable sale #3 as it appears to be an outlier with a sale price that was substantially less than any other comparable submitted for this appeal. The Board also gave reduced weight to the comparables submitted by the board of review due to their newer ages and/or superior features such as central air conditioning. In addition, board of review comparable #6 is larger in dwelling size and comparable #7 has a dissimilar slab foundation when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparable sales #1, #2 and #4. These three comparables are most similar to the subject in dwelling size, design, age and features. These comparables sold in April 2015 and June 2016 for prices ranging from \$25,000 to \$58,500 or from \$28.41 to \$71.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$76,105 or \$88.49 per square foot of living area, including land, which is greater than the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, 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: July 16, 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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