



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

APPELLANT: AMH 2015  
DOCKET NO.: 17-00371.001-R-1  
PARCEL NO.: 12-32-453-010

The parties of record before the Property Tax Appeal Board are AMH 2015, the appellant, by attorney Michael R. Davies of Ryan Law LLP 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 **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:** \$11,745  
**IMPR.:** \$72,840  
**TOTAL:** \$84,585

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 2017 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 2-story dwelling of frame exterior construction with 2,168 square feet of living area.<sup>1</sup> The dwelling was constructed in 1993. Features of the home include a basement, central air conditioning, a fireplace and a 400 square foot garage. The property has a 10,019 square foot site and is located in North Aurora, Batavia Township, Kane County.

The appellant's appeal is based on overvaluation.<sup>2</sup> In support of this argument the appellant's counsel submitted limited information on three comparable sales located from .73 to .99 of a

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<sup>1</sup> The appellant's counsel provided limited information regarding the subject property. The information regarding the subject was gleaned from the evidence submitted by the board of review.

<sup>2</sup> The appellant's counsel marked "Assessment equity" as the basis for his appeal. However, the information disclosed in the grid analysis indicates a comparable sales argument.

mile of the subject property.<sup>3</sup> The comparables consist of a 1.5-story and two, 2-story dwellings of frame or frame and brick exterior construction ranging in size from 1,965 to 2,430 square feet of living area. The dwellings were constructed in 1999. Two comparables feature finished basements. The comparables each have central air conditioning, a fireplace and a garage ranging in size from 399 to 460 square feet of building area. The comparables have sites ranging in size from 8,000 to 71,000 square feet of land area. The comparables sold from May 2015 to January 2016 for prices ranging from \$190,000 to \$220,000 or from \$78.19 to \$111.20 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 \$84,585. The subject's assessment reflects a market value of \$253,857 or \$117.09 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Kane County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and data prepared by the Batavia Township Assessor. In the memorandum, the assessor asserts that the comparables submitted by the appellant are not located in the subject's neighborhood and should not be considered based on location.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same neighborhood code as the subject property as defined by the township assessor. The comparables consist of 2-story dwellings of frame exterior construction containing either 1,808 or 2,184 square feet of living area. The dwellings were constructed in 1995 or 1996. The comparables feature basements, central air conditioning and 400 or 460 square foot garages. The comparables have sites containing 10,019 or 10,890 square feet of land area. The comparables sold from April 2014 to June 2016 for prices ranging from \$218,000 to \$254,500 or from \$116.53 to \$130.53 per square foot of living area, including land.

### **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 parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales due to their distant locations from the subject property. Moreover, comparable #1 lacks a basement foundation and comparables #2 and #3 have dissimilar finished basement foundations when compared to the subject. The Board also

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<sup>3</sup> The appellant's counsel provided limited information regarding the comparables. The information regarding the comparables was gleaned from the evidence submitted by the board of review.

gave less weight to board of review comparable #1 as its sale in 2014 is dated and less likely to reflect the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be comparable sales #2 and #3 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 May 2015 and June 2016 for prices of \$236,000 and \$254,500 or \$116.53 and \$130.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$253,857 or \$117.09 per square foot of living area, land included, which is supported by the most similar 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 and 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



\_\_\_\_\_  
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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