



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

APPELLANT: Maryann Ericson  
DOCKET NO.: 17-00425.001-R-1  
PARCEL NO.: 09-34-355-016

The parties of record before the Property Tax Appeal Board are Maryann Ericson, the appellant, 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:** \$22,628  
**IMPR.:** \$21,554  
**TOTAL:** \$44,182

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 one-story dwelling of frame construction with 780 square feet of living area. The dwelling was constructed in 1946. Features of the home include two bedrooms, one bathroom, a full unfinished basement and central air conditioning. The property has an approximately 6,781 square foot site<sup>1</sup> and is located in St. Charles, St. Charles Township, Kane County.

The appellant appeared before the Property Tax Appeal Board with her son, Eric Ericson, contending overvaluation as the basis of the appeal. Without objection by the board of review,

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<sup>1</sup> The property record card data submitted by the board of review depicts this lot size. Inexplicably, the board of review grid analysis reported a lot size for the subject parcel of 6,795.36 square feet.

the appellant's son presented the appellant's evidence and arguments on the assertion of the appellant's inability to personally participate due to a hearing impairment.<sup>2</sup>

In support of the overvaluation argument, the appellant submitted information on three comparable sales located within .41 of a mile from the subject property. The comparable parcels range in size from 8,276 to 8,930 square feet of land area and have each been improved with a one-story or a one-and-one-half-story dwelling of frame exterior construction. The homes were built between 1935 and 1953 and range in size from 912 to 1,324 square feet of living area. Each comparable has a full or partial basement, one of which has finished area. One comparable has central air conditioning and each comparable has a garage ranging in size from 352 to 576 square feet of building area. One comparable also has a fireplace. The comparables sold between April 2015 and October 2016 for prices ranging from \$92,500 to \$162,000 or from \$101.43 to \$126.09 per square foot of living area, including land.

Based on this evidence and argument, the appellant requested a reduced assessment for the subject property reflective of a market value of approximately \$117,012 or \$150.02 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

On cross-examination, the board of review inquired into the selection of the comparables and knowledge of condition. Ericson testified that for comparable #2 he looked in the window and it appeared similar to the subject. Comparable #3 was across the street from the subject and had been observed frequently on the exterior.

Ericson was also asked whether the appellant considered using board of review comparable #1, which is adjacent to the subject, as a comparable property. Ericson responded that he and the appellant were very familiar with that property which has a garage that has a fallen-in roof along with an addition that was added to the back. He further contended that the former owner was moved into a nursing home and a third party rehabbed the property with paint and other cosmetic changes but did not perform quality repairs that were needed on the home.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,795. The subject's assessment reflects a market value of \$140,441 or \$180.05 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 appellant's evidence, by a letter prepared by the St. Charles Township Assessor's Office, the board of review asserted that appellant's comparable sale #1 was not advertised and it was noted that neither appellant's sales #2 or #3 have air conditioning which is a feature of the subject dwelling. The board of review also reported that appellant's comparable #2 resold after renovations in August 2017 for \$348,686 or \$305.33 per square foot of living area, including land.

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<sup>2</sup> Pursuant to the Property Tax Appeal Board procedural rules, a party has the right to represent himself or herself, but otherwise only attorneys licensed to practice law in the State of Illinois "shall be allowed to represent a party at a Property Tax Appeal Board hearing." (86 Ill.Admin.Code §1910.70(a) & (b))

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales located within 1.21-miles from the subject property. Two of the comparables are located in the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from 5,009 to 8,233 square feet of land area and have each been improved with one-story frame dwellings that were built between 1946 and 1955. The homes range in size from 832 to 936 square feet of living area. Each of the comparables have full or partial basements, three of which have finished areas ranging in size from 381 to 447 square feet of building area. Each comparable has central air conditioning, one comparable has a fireplace and two of the comparables have a garage of 308 or 440 square feet of building area. The comparables sold between April 2015 and August 2016 for prices ranging from \$155,000 to \$185,000 or from \$174.45 to \$222.36 per square foot of living area, including land. The board of review also reported a second sale of its comparable #5 in February 2017 for \$191,500 or \$209.98 per square foot of living area, including land, and the assessing officials observed some painting and other maintenance work on the property prior to the re-sale which was performed without a permit.

At hearing, the board of review called Dave Medlin, Deputy Township Assessor in St. Charles Township. Medlin testified that he has 10 years of experience with the office. Medlin discussed the re-sale of board of review comparable #5 and described it as a property that was cleaned up and re-sold. Medlin opined that the location of board of review comparable #5 was neither inferior nor superior to the subject's location in terms of being a thoroughfare. Medlin had no personal knowledge of the interior condition of any of the five comparables presented. The witness also did not have record of any permits being obtained for work on board of review comparable #1.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

On cross-examination, the appellant established that the board of review's witness was only familiar with the exterior of board of review comparable #1. Medlin agreed that the garage roofline of this property was visibly uneven and in need of repair even as of the date of hearing. He also acknowledged that the property was overall in need of repair and he contended that the property needed rehabilitation even as of the date of sale in April 2015. As to board of review comparable #5, the witness agreed that the property at its location was on a dead-end street rather than a through street.

In rebuttal at hearing, Ericson contended that board of review sale #1 was, at least cosmetically repaired, in order to make the property presentable for sale. Ericson also questioned whether the bike path was close to any of the properties that were presented. He further questioned whether any properties on the east side of the Fox River would be comparable to the subject property located on the west side of the Fox River.

In response to the appellant's arguments, the board of review contended that the selected comparables were reflective of sales of similar properties located near to downtown St. Charles and the area bike path. The presented properties both include and exclude garages. The properties also are located both on the east and west sides of the Fox River.

In written rebuttal, the appellant stated the subject property is not a rental and contended that the subject is not near to the downtown area of St. Charles, but is located 1.1-miles from that area. The subject dwelling due to its location is approximately .8 of a mile from the city center or downtown of Geneva. The appellant argued the lack of proximity of board of review comparables #2, #3 and #4 as they were located on the east side of the Fox River. The appellant argued that the installation of air conditioning where it does not exist is \$1,500 as compared to the construction of a garage where it does not exist for \$15,000. As to board of review comparable #5, the appellant noted it has a much larger lot and a two-car garage as compared to the subject which does not have a garage.

Lastly, the appellant contended that the subject dwelling due to the lack of a garage is at a disadvantage and the subject dwelling "is the smallest house in the neighborhood" making it an outlier with no less valuable comparables available.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the comparable properties with a garage which is not a feature of the subject property.

The Board finds the best evidence of market value to be board of review comparable sales #2, #3 and #4, although the Board recognizes that these comparables are also more distant from the subject property, however, these comparables are more similar to the subject in size and foundation, although they are still superior to the subject in age and each has basement finish whereas the subject's basement is unfinished. These three most similar comparables sold between June and September 2015 for prices ranging from \$155,000 to \$185,000 or from \$175.34 to \$222.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$140,441 or \$180.05 per square foot of living area, including land, which is below the range established by the best comparable sales in this record in terms of overall value, but within the range on a per-square-foot basis. Given the superior ages and basement finish of these three best comparables, after considering adjustments for differences, 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: November 19, 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

Maryann Ericson  
1409 S 4th St  
St Charles , IL 60174

COUNTY

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