



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

APPELLANT: Jeffrey Gomberg
DOCKET NO.: 17-00431.001-R-1
PARCEL NO.: 12-11-152-015

The parties of record before the Property Tax Appeal Board are Jeffrey Gomberg, the appellant, by Dennis D. Koonce, Attorney at Law, in Frankfort, 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: \$ 42,438
IMPR.: \$135,767
TOTAL: \$178,205

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 one-story single-family dwelling of frame and masonry exterior construction with approximately 2,837 square feet of living area.¹ The dwelling was constructed in 2004. Features of the home include a full walkout style basement with finished area, central air conditioning, a fireplace and an attached three-car garage containing 791 square feet of building area. The property has a 17,896 square foot site and is located in Geneva, Geneva Township, Kane County.

¹ The appellant provided an appraisal with a dwelling size of 2,823 square feet which was supported with a schematic drawing. The assessing officials report a dwelling size of 2,837 square feet with a schematic drawing and a property record card. The Board finds the slight size discrepancy on the record does not prevent a determination of the correct assessment.

The appellant contends overvaluation as the basis of the appeal. The only evidence presented by the appellant before the Property Tax Appeal Board was an appraisal prepared by Laura Curtis, a Residential Real Estate Appraiser, who utilized the sales comparison approach and a brief prepared by appellant's counsel stating, "Based on the 3 comparables in Geneva Township #2, #3 and #4 we believe the value of the subject property is \$480,000." The appraisal utilized the sales comparison approach and considered comparables #1 through #5. As a result of the appraisal process, Curtis estimated the subject property had a market value of \$500,000 as of August 15, 2016.

Given the statement in the appellant's brief, the only data to be analyzed by the Board will be appraisal comparables #2, #3 and #4; comparables #2 and #3 reflect sales and comparable #4 is a listing as set forth in the appraisal report. The three comparables are located from .04 of a mile to 3.10-miles from the subject property and consist of parcels ranging in size from 10,800 to 18,274 square feet of land area. The parcels are improved with a one-story and two, two-story dwellings that were 11 to 24 years old. The homes range in size from 2,454 to 3,535 square feet of living area and each comparable has a basement, two of which have finished areas. The dwellings each feature central air conditioning and a two-car or a three-car garage. Appraisal comparables #2 and #3 sold in August and March 2016, respectively, for prices of \$422,500 and \$474,900 or for \$172.17 and \$171.51 per square foot of living area, including land; appraisal comparable #4 depicts a listing with an asking price of \$475,000 or \$134.37 per square foot of living area, including land.

Based on the foregoing two sales and one listing, the appellant requested a total assessment reflective of a market value of \$480,000, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$178,205. The subject's assessment reflects a market value of \$534,829 or \$188.52 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 support of its contention of the correct assessment the board of review submitted two memoranda from Denise LaCure, Geneva Township Assessor, along with comparable sales data and other documentation. While LaCure's first memorandum referenced the pending appeal before the Property Tax Appeal Board, she erroneously asserted that the appellant "provided 8 comps; 3 on the complaint form and 5 on an August 2016 refinance appraisal." As described above by the Board, the only evidentiary material presented by the appellant consists of a brief and the appraisal report with comparable properties; contrary to the assessor's contention, there was no additional grid analysis of three sales.

After recognizing the appellant's reliance upon the sales contained within the appellant's appraisal report, LaCure outlined the three one-story dwellings from the appraisal identified herein as appraisal comparables #1, #2 and #5. In addition, the assessor presented board of review comparables #1, #2 and #3 to support the subject's estimated market value as reflected by its assessment.

As outlined by LaCure, appraisal comparables #1, #2 and #5 were located from 3.10 to 4.71-miles from the subject property and consist of parcels ranging in size from 11,965 to 18,274 square feet of land area. The properties have each been improved with one-story dwellings that were 10 to 18 years old. The homes range in size from 2,454 to 2,863 square feet of living area and each comparable has a basement, two of which have finished areas and one of which was a lookout style and one of which was a walkout style. As presented by LaCure only appraisal comparable #2 has central air conditioning and each of these appraisal comparables have one to three fireplaces and a garage ranging in size from 660 to 878 square feet of building area. These comparables sold from January 2016 to May 2017 for prices ranging from \$422,500 to \$512,000 or from \$172.17 to \$200.64 per square foot of living area, including land.

On behalf of the board of review, LaCure presented board of review comparables #1 through #3, where comparables #1 and #2 were located in the subject's subdivision and within .26 of a mile of the subject. The comparable parcels range in size from 13,068 to 16,352 square feet of land area. The properties have each been improved with a one-story dwelling ranging in age from 9 to 15 years old. The homes range in size from 2,746 to 2,856 square feet of living area and each comparable has a basement with finished areas, one of which is a lookout style and one of which is a walkout style. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 718 to 984 square feet of building area. Comparable #1 also has a second kitchen. These comparables sold from May 2014 to March 2017 for prices ranging from \$526,900 to \$650,000 or from \$187.44 to \$235.80 per square foot of living area, including land.

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

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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales, with one common property discussed by both parties in their evidentiary submissions, to support their respective positions before the Property Tax Appeal Board. The Board has not examined the appellant's appraisal report concerning the appraiser's value conclusion due to the appellant's brief seeking solely to rely upon appraisal comparables #2, #3 and #4. Also, the Board has examined the one-story dwellings from the appraisal based upon the analysis outlined by the Geneva Township Assessor along with the three comparables the assessor presented on behalf of the board of review to support the assessment.

The Property Tax Appeal Board has given reduced weight to appellant's appraisal comparables #3 and #4 due to their two-story designs when compared to the subject one-story design. The Board has also given reduced weight to board of review comparables #1 and #3 as each of these properties sold in 2014, a date more remote in time to the valuation date at issue of January 1,

2017 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be the appellant's appraisal sales #1, #2 and #5 along with board of review comparable #2, where there is one common property that was discussed by both parties. These four comparables are each similar to the subject in design, age, size, foundation and several features. These comparable sales occurred between January 2016 and May 2017 for prices ranging from \$422,500 to \$526,900 or from \$172.17 to \$200.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$534,829 or \$188.52 per square foot of living area, including land, which is above the range established by the best comparable sales in the record in terms of overall value and within the range on a per-square-foot basis. After giving due consideration to adjustments necessary for differences between the comparables and the subject for basement style, age and/or other features, the Board finds the subject property is not overvalued and a reduction in the subject's assessment is not 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.



Chairman



Member



Member



Member



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: May 26, 2020



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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