



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

APPELLANT: John Safiejko
DOCKET NO.: 17-00455.001-R-1
PARCEL NO.: 11-36-157-005

The parties of record before the Property Tax Appeal Board are John Safiejko, the appellant, by attorney Thomas J. Thorson, of Raila & Associates, P.C. 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 **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: \$11,207
IMPR.: \$90,450
TOTAL: \$101,657

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 two-story single-family dwelling of vinyl siding and brick exterior construction with approximately 3,361 square feet of living area.¹ The dwelling was constructed in 2005. Features of the home include a partial unfinished basement, central air conditioning and an attached three-car garage of 631 square feet of building area. The property has a premium 14,000 square foot site backing to a pond area and is located in North Aurora, Blackberry Township, Kane County.

¹ There is a dwelling size discrepancy on the record which the Board finds does not prevent a determination of the correct assessment. The appellant's appraisal depicts a dwelling size of 3,361 square feet supported by a schematic drawing with further explanation and appears to be the best evidence of size. The assessing officials depict a dwelling size of 3,240 square feet without supporting documentation and the board of review failed to provide a copy of the subject's property record card as required by the Board's procedural rules. (86 Ill.Admin.Code §1910.40(a))

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal by Shari L. Volovski, a Certified Residential Real Estate Appraiser. The appraisal was prepared for a refinance transaction and estimated the subject property had a market value of \$305,000 as of March 10, 2017.

Volovski stated the subject dwelling had no updates, has been adequately maintained and is in average condition.

Using the sales comparison approach, the appraiser considered six comparable properties, four of which represent recent sales and two of which were active listings. The comparables were each located in North Aurora and from .24 to .77 of a mile from the subject property. The comparables have sites that range in size from 14,018 to 16,041 square feet of land area. The comparable properties are each improved with two-story dwellings that were 11 to 14 years old. The dwellings range in size from 2,958 to 3,780 square feet of living area and each comparable has a basement, one which has finished area. The homes feature central air conditioning and a three-car garage. Three of the comparables were described as being more than average in upgrades. Comparable #2 had an additional amenity of a fence. Comparables #1 through #4 sold between June and December 2016 for prices ranging from \$282,500 to \$375,000 or from \$90.84 to \$99.21 per square foot of living area, land included; comparables #5 and #6 had asking prices of \$310,000 and \$329,900 or \$95.77 and \$109.78 per square foot of living area, including land, respectively.

As part of the Addendum to the report, Volovski reported the comparables selected were located in the subject's neighborhood and were chosen to bracket the subject's features such as square footage, view, upgrades, etc.; two listings were included to further support value. The appraiser made adjustments to the listings for sales or financing concessions. The appraisal report depicts adjustments for differences in view when compared to the subject with its water view. The appraiser applied quality of construction adjustments related to brick front facades contending buyers pay a premium for brick veneer. In the Addendum, Volovski detailed dwelling size adjustments which were made for differences exceeding 150 square feet. The appraiser also detailed adjustments for differences in the number of bathrooms, basement size, finished basement area and/or upgrades. Through this adjustment process, the appraiser determined that the adjusted sale prices of the comparable properties ranged from \$303,500 to \$318,900 or from \$80.42 to \$106.12 per square foot of living area, land included. From this data and analysis, Volovski reconciled her opinion to the middle of the adjusted value range. She noted sale #1 was most similar and given superior consideration and sale #4 was least similar and given the least consideration. After noting the subject has a premium view and upgrades present such as maple cabinetry and built-in stainless steel appliances, the appraiser concluded an estimate of market value for the subject property of \$90.75 per square foot of living area or \$305,000, including land, under the sales comparison approach to value.

Based on this evidence, the appellant requested an assessment reflective of the appraisal value at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,086. The subject's assessment reflects a market value of

\$339,394 or \$100.98 per square foot of living area, land included, when applying the dwelling size of 3,361 square feet and 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 appraisal, the board of review submitted a memorandum and documentation prepared by Uwe Rotter, Blackberry Township Assessor. In the memorandum, the assessor notes the valuation date in the appraisal is three months after the assessment date of January 1, 2017. In addition, he notes that appraisal comparables #5 and #6 are merely listings with no closed sales data. Rotter further noted that appraisal sales #2 and #4 were homes that were each about 500 square feet larger than the subject dwelling whereas appraisal sales #1 and #3 are admittedly within the "same assessment group as the subject" as determined by Rotter. Next, the assessor questions the appraiser's adjustments for building quality, contending summarily that they are not substantiated by the original purchase price which he outlines in his memorandum. Rotter further asserted the appraiser failed to provide support for adjustments related to "upgrades" such as listing data itemizing modifications.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, two of which were located in the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from 14,000 to 14,377 square feet of land area and have each been improved with two-story dwelling of vinyl-siding and brick exterior construction. The homes were 11 or 12 years old and range in size from 3,209 to 3,264 square feet of living area. Each comparable has an unfinished basement, one of which is a walkout-style. Features include central air conditioning,² two of the comparables each have one or two fireplaces and each comparable has a garage ranging in size from 684 to 701 square feet of building area. The comparables sold between June 2015 and March 2016 for prices ranging from \$345,000 to \$354,900 or from \$107.23 to \$109.10 per square foot of living area, including land.

Based on this evidence and argument, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal of the subject property and the board of review submitted three suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the assessor's criticisms of the Volovski appraisal report; the date of valuation is proximate in time to the assessment date at issue and is

² The assessor's grid analysis depicts that the subject dwelling lacks central air conditioning although the appellant's appraiser reported the home has this feature.

based upon sales and listings that occurred proximate in time to the January 1, 2017 assessment date. The Board has also given reduced weight to board of review comparables #1 and #3 as these properties each sold in 2015, 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. In addition, board of review comparable #3 is in a different neighborhood code than the subject and has a superior walkout-style basement when compared to the subject dwelling.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an opinion of value of \$305,000 or \$90.75 per square foot of living area, including land, based upon a dwelling size of 3,361 square feet, along with board of review comparable sale #2 which sold in March 2016 for \$354,900 for \$109.10 per square foot of living area, including land. In estimating the market value of the subject property, the appellant's appraiser relied upon the sales comparison approach and made adjustments to the comparables to account for differences from the subject property; as noted, the assessing officials failed to present any valid criticisms of the Volovski appraisal report. On this record, the Board finds the appraiser's conclusion of value appears credible, logical and reasonable in light of the sales within the report and is further somewhat supported by board of review comparable sale #2 when adjustments are made for differences in age, dwelling size, basement size and/or garage size. The subject's assessment reflects a market value of \$339,394 or \$100.98 per square foot of living area, including land, which is above both the appraised value and does not appear to be fully supported by board of review sale #2. Based on this evidence, the Property Tax Appeal Board finds a reduction in the subject's assessment commensurate with the appellant's request 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.



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

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

APPELLANT

John Safiejko, by attorney:
Thomas J. Thorson
Raila & Associates, P.C.
747 North LaSalle Street
Suite 700
Chicago, IL 60654

COUNTY

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