



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

APPELLANT: Terrance Koehler
DOCKET NO.: 17-00474.001-R-1
PARCEL NO.: 12-02-379-003

The parties of record before the Property Tax Appeal Board are Terrance Koehler, the appellant, by Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling, 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: \$21,387
IMPR.: \$63,601
TOTAL: \$84,988

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 frame exterior construction with 1,832 square feet of living area. The dwelling was constructed in 1969. Features of the home include a partial unfinished basement, central air conditioning and an attached two-car garage containing 312 square feet of building area. The property has an 8,700 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject property and within four blocks of the subject. The comparable parcels range in size from 6,534 to 17,620 square feet of land area and have been improved with two-story frame dwellings that are 32 to 56 years old. The homes range in size from 1,598 to 2,146 square feet of living area. Each comparable has a full or partial basement,

central air conditioning and an attached two-car garage. The comparables sold between May 2016 and July 2017 for prices ranging from \$200,000 to \$245,000 or from \$109.97 to \$126.48 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment that would reflect a market value of \$220,825 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 \$84,988. The subject's assessment reflects a market value of \$255,066 or \$139.23 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 two-page memorandum and data prepared by Denise LaCure, Geneva Township Assessor. The memorandum outlines the May 2014 purchase of the subject property for \$252,500. LaCure next opines, based on a May 2014 mortgage for \$247,926 or 98% of the purchase price, that a bank would have required an appraisal for the purchase amount or more. The assessor contends that the only changes applied to the subject's assessment since 2015 have been applicable equalization factors of 5.18% and 1.37% for tax years 2016 and 2017, respectively.

As to the appellant's comparables, the assessor contends that comparable #3 is a dissimilar duplex or multi-family dwelling. LaCure also notes differences in dwelling sizes, basement finish and/or garage size for comparables #1 and #2 when compared to the subject which necessitate adjustments. The assessor also notes the "quick sale" and short notice viewing opportunities associated with sale #1 and contends "it would require an upward adjustment for condition of sale" and should be deemed to be an outlier. In the absence of finding a listing for appellant's comparable sale #2, LaCure contends it "would require an upward adjustment for unknown condition of sale."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales, one of which is in the subject's neighborhood and the other are "from similar and nearby neighborhoods" as stated in the memorandum. The comparable parcels range in size from 6,000 to 9,360 square feet of land area and have been improved with either a 1.5-story or a two-story frame dwelling and range in age from 39 to 109 years old. The homes range in size from 1,632 to 1,885 square feet of living area. Each comparable has a basement, two of which have finished area. The homes feature central air conditioning and a one-car or a two-car garage. Two of the comparables each have a fireplace. The comparables sold between July 2015 and November 2016 for prices ranging from \$260,000 to \$337,500 or from \$159.31 to \$179.05 per square foot of living area, including land. Based on the foregoing 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #3 as this property was reportedly a duplex or multi-family dwelling which differs from the subject single-family residence; the appellant did not refute this contention in any rebuttal filing. The Board has also given reduced weight to board of review comparables #1 and #3 as each of these dwellings are more than 100 years old as compared to the subject 48-year-old dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sale #2. These comparables had varying degrees of similarity to the subject in location, age, size and/or features. These three most similar comparables sold in May and November 2016 for prices ranging from \$200,000 to \$303,500 or from \$109.97 to \$167.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$255,066 or \$139.23 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments for differences when comparing the best comparables to the subject, the Board finds 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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