



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

APPELLANT: Jessica Starck
DOCKET NO.: 17-00596.001-R-1
PARCEL NO.: 11-36-326-005

The parties of record before the Property Tax Appeal Board are Jessica Starck, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$9,605
IMPR.: \$109,395
TOTAL: \$119,000

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 dwelling of brick and vinyl siding exterior construction containing 3,563-square foot of living area. The dwelling was constructed in 2005 and features a full unfinished basement, central air conditioning, a fireplace, and 700-square foot attached garage. The property has a 14,027-square foot site and is located in North Aurora, Blackberry Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted limited information on eight comparable sales.¹ These comparables are located from .12 to .58 of a mile from the subject and share the same neighborhood code as the subject. The properties are improved with two-story dwellings with various exterior finishes and are situated

¹ Some details about the appellant's comparables have been corrected or supplemented by a grid analysis submitted by the board of review.

on sites ranging in size from 14,018 to 17,807 square feet of land area. The dwellings were built from 2003 to 2006 and range in size from 3,237 to 3,900 square feet of living area. The comparables each feature a full, unfinished basement, central air-conditioning, one or two fireplaces, and an attached garage ranging in size from 609 to 722 square feet of building area. The properties sold from June 2016 to July 2017 for prices ranging from \$259,900 to \$380,000 or from \$75.13 to \$99.14 per square foot of living area, land included. The appellant also submitted listing sheets for each of its comparables. The listing sheets disclose that comparable #1 was rehabbed in 2016 and comparable #3 was a REO/Lender Owned sale. The appellant requested the total assessment be reduced to \$107,224.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,675. The subject's assessment reflects a market value of \$386,179 or \$108.39 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 a grid analysis containing information on three comparable sales along with gridded information on appellant's eight comparables.² The board of review's comparables are located from .50 to .65 of a mile from the subject and share the same neighborhood code as the subject. The properties are improved with two-story dwellings with various exterior finishes and are situated on sites ranging in size from 14,010 to 14,879 square feet of land area. The dwellings were built in 2004 or 2006 and range in size from 3,342 to 3,468 square feet of living area. The comparables each feature a full basement with 1,370 to 1,588 square feet of finished area, central air-conditioning, a fireplace and an attached garage ranging in size from 703 to 730 square feet of building area. The properties sold from July 2014 to April 2016 for \$390,000 or \$400,000 or from \$112.46 to \$118.66 per square foot of living area, land included.

The board of review submitted a brief arguing that appellant's comparable #1 should be excluded because the property sold in lieu of foreclosure³ and comparable #3 was conveyed by Special Warranty Deed. The board of review also argued that appellant's comparables #3, #4, #6, #7, #8 and #9 were all larger dwellings compared to the subject which would result in a lower price per square foot due to principle of economy of scale. The brief also addresses an equity argument not raised by the appellant in this appeal. The board also contends that appellant cherry picked the lowest sales in the subject's assessment group to support its argument.

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

In rebuttal, appellant's attorney submitted a brief arguing that the sales of board of review comparables #1 and #2 were too remote in time to establish market value as of the January 1,

² The board of review's grid analysis of appellant's comparables contains information on nine comparable sales. The appellant, however, did not submit information on what the board of review shows as appellant's comparable #8. Further, as to appellant's comparable #1, the board of review shows information pertaining to a July 2016 sale while appellant's grid analysis references an April 2017 sale.

³ The board of review appears to be referring to the July 2016 sale of appellant's comparable #1 shown on its grid analysis as the listing sheet for appellant's comparable #1 denotes that it is a "Regular Sale".

2017 assessment date at issue but that board of review comparable #3 was an acceptable comparable sale. Counsel contends that appellant's comparables and board of review comparable #3 are the best comparables submitted in evidence and prove that the subject property is over-assessed, and a reduction is justified.

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 eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the board of review's comparables which all have large basement finished areas, dissimilar when compared to the subject. Further, the 2014 and 2015 sales of board of review comparables #1 and #2 are too remote in time to be indicative of their market values as of the January 1, 2017 assessment date at issue.

The Board finds the best evidence of market value in the record to be the appellant's comparables. These comparables were similar to the subject in design, size, and most features, including unfinished basements. They were sold from June 2016 to July 2017 for prices ranging from \$259,900 to \$380,000 or from \$75.13 to \$99.14 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$386,179 or \$108.39 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, 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.



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

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