



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

APPELLANT: Steven & Mary Spoerl  
DOCKET NO.: 17-00599.001-R-2  
PARCEL NO.: 09-24-100-017

The parties of record before the Property Tax Appeal Board are Steven & Mary Spoerl, the appellants, 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 **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:** \$95,898  
**IMPR.:** \$175,978  
**TOTAL:** \$271,876

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 frame exterior construction with 3,686 square feet of living area. The dwelling was constructed in 1986. Features of the home include a full English-style basement with 1,476 square feet of finished area, central air conditioning, four fireplaces and a 725 square foot garage. The property has a 4.67-acre or 203,425.20 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis with limited information on eight comparable sales. No parcel size data was provided. The comparables were located in varying neighborhoods with comparables #1, #5 and #6 being in the same neighborhood as the subject. The eight comparables were located from .18 to .69 of a mile from the subject and consist of two-story frame dwellings that were built between 1977 and 1994. The dwellings range in size from 3,390

to 3,797 square feet of living area with "full" basements although no data on basement finish was provided for any of the comparables. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 550 to 955 square feet of building area. The comparables sold between September 2016 and April 2017 for prices ranging from \$380,100 to \$487,500 or from \$110.08 to \$143.81 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduced total assessment of \$149,394 which would reflect a market value of \$448,227 or \$121.60 per square foot of living area, including land, 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 \$271,876. The subject's assessment reflects a market value of \$815,954 or \$221.37 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 appellants' evidence, besides reiterating the appellants' comparable properties with greater details as to land size and basement finish among other amenities, the board of review submitted a memorandum prepared by the St. Charles Township Assessor's Office. The assessor asserted that all of the homes in the subject's neighborhood are custom-built homes, but the quality of construction and amenities for each dwelling vary. Of the comparables presented by both parties, the assessor contends that board of review comparable #3 is the most similar to the subject in quality of construction and amenities. The assessor opined that the subject is superior to all comparables in lot size, except to board of review comparable #1; the subject's full English basement is superior to each of the appellants' comparables, several of which have partial basements; and the subject's 1,476 square feet of finished basement area is superior to both parties' comparables, except board of review comparable #7. As reiterated by the board of review, the appellants' comparable parcels range in size from 12,937 to 26,005 square feet of land area. Appellants' comparables #1, #3, #4 and #6 have partial basements and appellants' comparables #1, #6, #7 and #8 have from 723 to 1,400 square feet of finished basement area. Appellants' comparable #6 also has an inground swimming pool. As to the sales data, the board of review reported that appellants' comparable #2 reflects a re-sale price of \$380,100 after a Sheriff's Sale of \$311,201.

In support of its contention of the correct assessment, the board of review submitted a two-page grid analysis with information on seven comparable sales along with underlying property record cards. The comparables were located from .71 of a mile to 1.57-miles from the subject. The parcels range in size from 15,507 to 181,645 square feet of land area and have each been improved with two, 1-story dwellings, one of which has a 1,107 square foot finished attic, three, 1.5-story dwellings and two, 2-story dwellings of brick or frame exterior construction. The homes were built between 1937 and 2004 and range in size from 3,046 to 4,155 square feet of living area. Six comparables have full or partial basements, four of which have finished areas ranging in size from 687 to 2,270 square feet. Each dwelling has central air conditioning, one to three fireplaces and a garage ranging in size from 500 to 1,107 square feet of building area; comparable #1 also has a second 480 square foot garage. The comparables sold between April 2015 and April 2018 for prices ranging from \$622,000 to \$855,000 or from \$172.56 to \$243.60 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.

In rebuttal, counsel for the appellants addressed each of the board of review's comparables noting that, with the exception of comparable #7 from the board of review, each of the other comparables differed in story height/design, age, location and/or sold too remote in time to be indicative of the subject's market value as of January 1, 2017.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of fifteen comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #2 through #5 along with board of review comparables #1, #4 and #6 due to lack of a basement and/or lack of basement finish in each of these dwellings which is inferior to the subject's 1,476 square foot finished basement. The Board has also given reduced weight to board of review comparables #1 and #2 due to their one-story designs along with the age of comparable #1 having been built in 1937 as compared to the subject which was built in 1986.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #6, #7 and #8 along with board of review comparable sales #3, #5 and #7. These seven most similar comparables in age, design, size, foundation and/or finished basement area sold between July 2015 and April 2017 for prices ranging from \$417,000 to \$855,000 or from \$120.24 to \$243.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$815,954 or \$221.37 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and supported when considering necessary adjustments to the comparables for the subject's 4.67-acre site which is superior to each of the best comparables in the record. Based on this evidence, 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: October 20, 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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COUNTY

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