



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

APPELLANT: David & Beth Czuprynski
DOCKET NO.: 18-00116.001-R-1
PARCEL NO.: 12-15-277-003

The parties of record before the Property Tax Appeal Board are David and Beth Czuprynski, the appellants; 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: \$22,063
IMPR.: \$66,587
TOTAL: \$88,650

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2018 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 split-level single-family dwelling of frame and brick construction with 2,734 square feet of living area. The dwelling was built in 1958. Features of the home include a 570 square foot lower level with 399 square feet of finished area and central air conditioning. The property has a 14,025 square foot site and is located in Batavia, Geneva Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. The appellants disclosed the subject property has been listed for sale with an asking price of \$269,000 and it had not sold as of November 10, 2018. The appellants provided a document disclosing the subject property was listed for sale in September 2017 for a price of \$324,900 and was removed from being listed on November 14, 2017. The subject property was listed again in January 2018 for a price of \$309,900. The price was reduced at various times during to 2018 with the last change being reported on October 31, 2018 for a price of \$269,968.

In further support of the overvaluation argument, the appellants submitted information on one listing and three comparable sales. The comparables are improved with one-story dwellings with cedar or vinyl exteriors that range in size from 1,120 to 2,323 square feet of living area. The homes were built from 1956 to 1967. Two of the comparables have full basements, each comparable has central air conditioning, and three comparables have either a one-car or a two-car garage. The comparables have sites ranging in size from 14,700 to 22,750 square feet of land area and have the same assessment neighborhood code as the subject property. Comparable #1 sold in July 2010 for a price of \$123,500 but was listed for sale in September 2018 for a price of \$179,900 but reduced to \$169,900 or \$151.70 per square foot of living area, including land, in October 2018. Comparables #2 through #4 sold from October 2017 to August 2018 for prices ranging from \$215,000 to \$235,000 or from \$101.16 to \$179.60 per square foot of living area, including land.

The appellants contend the subject's assessment was based on the list price. The appellants asserted that subject property was currently listed for \$269,000 but it had not sold as of November 10, 2018 and they have received no offers. The appellants' evidence included a listing of the subject reflecting a price of \$269,968. They contend they would be lucky to get \$250,000. Based on this evidence the appellants requested the subject's assessment be reduced to \$83,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,374. The subject's assessment reflects a market value of \$273,985 or \$100.21 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Kane County of 33.35% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted evidence provided by the township assessor. The assessor provided a statement asserting that appellants' comparable sales are inadequate because they differ from the subject in style each being a ranch style dwelling while the subject property is improved with a split-level residence. The assessor also asserted that as of April 2, 2019, the subject property was listed for \$265,968 and provided a copy of the listing to support that statement.

To support the assessment the township assessor identified four equity comparables improved with split-level dwellings that ranged in size from 1,457 to 1,689 square feet of living area. The homes were built from 1960 to 1980 and have 2017 improvement assessments ranging from \$52,481 to \$57,325 or from \$33.38 to \$37.10 per square foot of living area. The subject has an improvement assessment for the 2018 tax year of \$69,311 or \$25.35 per square foot of living area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the listing of the subject property which began in November 2017 and extended through April 2019 with a final asking price of \$265,968. Typically, the list price sets the upper limit of value. The subject's assessment reflects a market value of \$273,985 as of January 1, 2018. Although the evidence disclosed the various listing prices through September 2018 exceeded the market value reflected by the subject's assessment, the Board finds these prices were not reflective of fair cash value as the subject property had not sold through April 2019 when its price had been reduced to \$265,968. Based on this evidence, the Board finds the subject's assessment should be reduced to reflect the April 2019 listing of the subject property.

Less weight was given the comparable sales provided by the appellants as they differed from the subject in style and size. Little weight was given the equity comparables provided by the board of review as this evidence did not address the appellants' market value argument.

Based on this evidence 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:

August 18, 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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