



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

APPELLANT: Sam Walker
DOCKET NO.: 18-00832.001-R-1
PARCEL NO.: 11-24-230-015

The parties of record before the Property Tax Appeal Board are Sam Walker, the appellant; 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: \$27,878
IMPR.: \$92,110
TOTAL: \$119,988

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 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 is improved with a two-story dwelling with a vinyl siding exterior containing 2,796 square feet of living area. The dwelling was built in 2004. Features of the home include an unfinished basement, central air conditioning, one fireplace and a garage with 770 square feet of building area. The property has a 10,978 square foot site and is located in Geneva, Blackberry 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 improved with two-story dwellings with aluminum siding, vinyl siding or brick and vinyl exteriors that range in size from 2,550 to 2,706 square feet of living area. The homes were built from 2003 to 2005. Each property has a basement with one being partially finished, central air conditioning, one fireplace and a garage ranging in size from 393 to 790 square feet of building area. The properties are located in the same neighborhood as the subject property with sites ranging in size from 9,693 to 11,579 square

feet of land area. The sales occurred from July 2015 to January 2017 for prices ranging from \$309,000 to \$360,000 or from \$121.18 to \$133.04 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$114,822, which reflects a market value of approximately \$344,500 or \$123.21 per square foot of living area, inclusive of the land, at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,988. The subject's assessment reflects a market value of \$359,784 or \$128.68 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 information on three comparable sales that were identified by the township assessor. The comparables are improved with two-story dwellings with aluminum siding exteriors that range in size from 2,493 to 2,753 square feet of living area. The homes were built in 2004 and 2005. Each comparable has a basement with two having finished area, one fireplace and a garage ranging in size from 458 to 657 square feet of building area. These properties are located in the same neighborhood as the subject property with sites ranging in size from 9,444 to 10,468 square feet of land area. The sales occurred from May 2016 to November 2017 for prices ranging from \$359,000 to \$373,000 or from \$130.77 to \$149.62 per square foot of living area, including land.

The board of review submission also included a statement from the township assessor, which appears to be associated with the assessment appeal before the Kane County Board of Review. The submission included a 2018 Neighborhood Analysis composed of eleven sales that occurred from July 2015 to November 2017 for prices ranging from \$300,000 to \$373,000 or from \$119.81 to \$149.62 per square foot of living area, inclusive of the land. The data disclosed the median sales prices per square foot of living area, including land, for 2015, 2016 and 2017 of \$134.45, \$140.71 and \$136.07, respectively.

The board of review requested the assessment be confirmed.

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 record contains a grid analysis of six comparables submitted by the parties to support their respective positions. These properties are similar to the subject property in location, age, style, dwelling size and features with the exception that three have finished basement area whereas the subject has an unfinished basement and five have smaller garages than the subject property. These comparables sold for prices ranging from \$309,000 to \$373,000 or from \$121.18 to \$149.62 per square foot of living area, including land. The subject's assessment reflects a market

value of \$359,784 or \$128.68 per square foot of living area, including land, which is within the range established by the comparable sales in this record. The Board further finds that the neighborhood analysis submitted by the board of review contained five sales that occurred in 2017, proximate in time to the assessment date, for prices ranging from \$314,900 to \$360,000 or from \$135.24 to \$145.92 per square foot of living area, including land, with a median price of \$136.07 per square foot of living area, including land. The subject's assessment is well supported by these sales. 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: December 15, 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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