



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

APPELLANT: Luke Wiesbrock  
DOCKET NO.: 18-00850.001-R-1  
PARCEL NO.: 12-02-328-042

The parties of record before the Property Tax Appeal Board are Luke Wiesbrock, 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 **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:** \$31,390  
**IMPR.:** \$50,421  
**TOTAL:** \$81,811

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 consists of a 1.5-story dwelling of frame exterior construction with 1,718 square feet of living area. The dwelling was constructed in 1941. Features of the home include a partially finished basement, central air conditioning, and a 1-car garage. The property has a 13,340-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 seven comparable sales including one property which sold twice.<sup>1</sup> The comparable properties are located from .1 to .5 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 4,000 to 15,582 square feet of land area and are improved with 1.5-story dwellings of frame exterior construction that range in size from 1,351 to 2,135 square feet of living area. The dwellings were built between 1903 and 1990. Each comparable has an

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<sup>1</sup> The Property Tax Appeal Board has renumbered the comparables on the second grid as #5 through #7 for clarity.

unfinished basement and a 1-car or a 2-car garage. Five comparables have central air-conditioning and four homes each have a fireplace. The comparable sales occurred from September 2015 to October 2018 for prices ranging from \$180,375 to \$277,000 or from \$93.31 to \$142.86 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$81,811 to reflect a market value of \$245,458 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 \$90,532. The subject's assessment reflects a market value of \$271,460 or \$158.01 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 documents with regard to appellant's comparable sale #6 including a Notice of Foreclosure and *Lis Pendens* Notice both filed in the Kane County Circuit Court, a copy of the Sheriff's Deed identifying Kane County Sheriff as the grantor of this property, a copy of a Quit Claim Deed correcting a previously erroneous transfer of this property, and property information sheets extracted from an internet website including the listing history of this property from 2015 to 2016. The board of review made a notation that it "... believes the subject is being fairly assessed based on all the data submitted". Based on this evidence, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of seven comparable sales submitted by the appellant, along with documents submitted by the board of review with regard to appellant's comparable sale #6 in support of the parties' respective positions. The Board gives little weight to comparable sale #6 due to the fact the sale did not have the elements of an arm's length transaction as it was court ordered and the property was sold by the Sheriff where the purchaser was given a Sheriff's Deed. These facts indicate there was an element of duress in the transaction. Additionally, the Board finds the appellant's comparables #1, #3, and #4 sold in 2015 and 2016, dates less proximate in time to the January 1, 2018 assessment date at issue and, therefore, less likely to be indicative of market value as of the assessment date than the remaining sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #5, and #7. These three best comparables in the record are similar to the subject in location, design, dwelling size, and most features. These comparables sold from October 2017 to October 2018 for prices ranging from \$195,000 to \$245,000 or from \$122.18 to \$130.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$271,460 or

\$158.01 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds that the subject property is overvalued and a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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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