



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

APPELLANT: Edward K. & Donna J. Posuch  
DOCKET NO.: 18-00884.001-R-1  
PARCEL NO.: 15-12-457-012

The parties of record before the Property Tax Appeal Board are Edward K. & Donna J. Posuch, 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 ***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:** \$18,450  
**IMPR.:** \$89,873  
**TOTAL:** \$108,323

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 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 part one-story and part two-story dwelling of frame with brick trim exterior construction with 2,278 square feet of living area.<sup>1</sup> The dwelling was constructed in 2013. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached two-car garage of 440 square feet of building area. The property has a 6,970 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellants contend overvaluation and lack of assessment uniformity as the bases of the appeal concerning the improvement assessment. In support of these arguments, the appellants submitted two grid analyses with information on a total of four comparable properties, three

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<sup>1</sup> The appellants describe the dwelling as a two-story home and the assessing officials describe the home as a one-story dwelling, but also provided a copy of the subject's property record card with a schematic drawing. The Board finds the dwelling is most accurately described as a part one-story and part two-story dwelling based on the schematic drawing.

comparables reflect recent sales and three comparables depict assessment data. The four properties are located in close proximity to the subject and consist of similar "two-story" frame with brick trim dwellings<sup>2</sup> that were each ten or eleven years old. The homes range in size from 2,636 to 2,748 square feet of living area with unfinished basements, central air conditioning, a fireplace and a two-car garage of either 357 or 378 square feet of building area. Comparable sales #1, #2 and #3 on the first grid analysis have parcels ranging in size from 6,098 to 8,712 square feet of land area. These three properties sold in September 2015 and June 2017 for prices ranging from \$280,000 to \$326,000 or from \$106.22 to \$118.63 per square foot of living area, including land. On the second grid analysis, the three comparables presented depict improvement assessments ranging from \$84,873 to \$90,206 or from \$32.10 to \$32.83 per square foot of living area.

Based on this evidence, the appellants requested a total assessment reduction to \$91,574 which would reflect a market value of approximately \$274,722 or \$120.60 per square foot of living area, including land, with a reduced improvement assessment of \$73,124 or \$32.10 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,841. The subject's assessment reflects a market value of \$353,346 or \$155.11 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. The subject has an improvement assessment of \$89,873 or \$39.45 per square foot of living area.

In response to the appellants' evidence, the board of review asserted that the subject property "backs to a wooded area which was not accounted for with the appellant's [*sic*] sales." In a memorandum from the township assessor's office, the subject was described as a Brentwood Model containing 2,278 square feet of living area. Appellants' comparable sale #2 was noted as a Braeburn Model that "sold with a bonus to the selling agent" and appellants' comparable #3 was also a Braeburn Model that was a foreclosure sale which is "now listed at \$414,999."

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales and a subdivision outline noting all parcels contribute to the same HOA [homeowner's association] along with a map depicting the location of the subject and the board of review comparables. There was also a printout purporting to reflect sales in Stonegate West subdivision for the previous 24 months ranging from \$350,000 to \$415,000. The board of review comparables consist of "one-story" dwellings of frame construction that were located from .25 to .33 of a mile from the subject. The dwellings were built between 2013 and 2017 and each contains 2,206 square feet of living area with an unfinished basement, central air conditioning, a fireplace and a 440 square foot garage. The comparables sold from October 2015 to August 2018 for prices ranging from \$388,070 to \$462,114 or from \$175.92 to \$209.48 per square foot of living area, including land. The comparables have improvement assessments ranging from \$97,188 to \$97,281 or from \$44.02 to \$44.10 per square foot of living area.

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<sup>2</sup> Three attached printouts from the township's website describe the dwellings as part two-story and part one-story like the subject.

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

In rebuttal, the appellants reported that appellants' comparable sale #3 which had been listed for nearly \$400,000 was sold in July 2019 for \$327,500 as depicted in the public record attached.

As to the subject's subdivision of Stonegate West, the subject property, as depicted in a site map provided in rebuttal, is located in the "Reserve" section of the subdivision whereas the board of review comparables are all located south of Indian Trail Road which separates the Reserve section with five lanes of traffic. In contrast, the appellants' comparables were each located in close proximity to the subject. The appellants also presented a printout purporting to reflect sales in Stonegate West subdivision for the previous 24 months ranging from \$250,000 to \$415,000.

### **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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' sale #3 and board of review sale #3 as each of these properties sold in 2015 which dates are more remote in time to the valuation date at issue of January 1, 2018 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

While the appellants' comparable sales are each closer in location to the subject, each home is larger than the subject dwelling; based on the principle of the economies of scale, when all other factors are similar, as the size of the property increases, the per unit value decreases, and in contrast, as the size of a property decreases, the per unit value increases. On the other hand, while the board of review's comparable sales are all located in a different portion of the subdivision as compared to the subject, each home is more similar to the subject in both size and age.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #2 along with board of review comparable sales #1, #2 and #4. These most similar comparables sold from May 2016 to August 2018 for prices ranging from \$310,000 to \$405,209 or from \$117.25 to \$183.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$353,346 or \$155.11 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The subject's estimated market value appears to be well-supported by board of review comparable #4 which is most similar in age and size to the subject dwelling and presented a 2018 sale price of \$390,000 whereas the subject has an assessment reflective of a lower market value of \$353,346. After

considering adjustments to the comparables for differences in age, size and/or other features, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

The taxpayers alternatively contend assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the three equity comparables presented by the appellants due to their larger dwelling sizes when compared to the subject dwelling. As noted above, accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, the subject being smaller than the appellant's equity comparable dwellings would be expected to have a higher per-square-foot improvement assessment.

The Board finds the best evidence of assessment equity was presented by the four board of review equity comparables which are similar to the subject in age, size and/or features. The comparables have improvement assessments ranging from \$97,188 to \$97,281 or from \$44.02 to \$44.10 per square foot of living area. The subject has an improvement assessment of \$89,873 or \$39.45 per square foot of living area which falls below the best comparables in the record both in terms of its improvement assessment and on a per-square-foot basis. Based on this evidence, the Board finds no reduction in the subject's assessment is warranted on grounds of lack of assessment uniformity.

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: September 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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