



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

APPELLANT: James Dunn
DOCKET NO.: 18-00934.001-R-1
PARCEL NO.: 03-16-126-003

The parties of record before the Property Tax Appeal Board are James Dunn, the appellant, by attorney Laura Godek, of Laura Moore Godek, PC in McHenry; 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: \$30,662
IMPR.: \$138,221
TOTAL: \$168,883

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 2-story dwelling of Dryvitt and stone exterior construction with 4,188 square feet of living area. The dwelling is approximately 19 years old. Features of the home include a partially finished basement, central air conditioning, two fireplaces, and a 3-car garage. The property has a 19,602-square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$440,000 as of January 1, 2019. The appraisal was prepared by Jerzy Siudyla, a Certified Residential Real Estate Appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located from .05 of a mile to 2.76 miles from the subject property. The properties are improved with 2-story, single-family

dwellings¹ ranging in size from 2,538 to 4,074 square feet of living area. The dwellings range in age from approximately 20 to 25 years old. The comparables have sites ranging in size from 16,117 to 32,015 square feet of land area. Each dwelling features a basement with three being partially finished and comparable #4 having a full walkout basement. Each home also features central air conditioning, and a 3-car garage. The comparable sales occurred from April to December 2018 for prices ranging from \$388,000 to \$470,000 or from \$102.70 to \$152.88 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$375,000 to \$442,000 and arrived at an estimated value of \$440,000 as of January 1, 2019.

The appellant also submitted information on six comparable sales located within the same neighborhood code as the subject property. The comparables have sites ranging in size from 13,939 to 22,216 square feet of land area and are improved with 2-story dwellings that range in size from 3,259 to 3,908 square feet of living area. The dwellings were approximately either 15 or 16 years old. Each comparable has a basement with two being partially finished. Each dwelling also has central air conditioning and a 3-car garage. Five comparables each have a fireplace. The comparables sold from May 2017 to January 2018 for prices ranging from \$323,000 to \$372,500 or from \$88.37 to \$108.16 per square foot of living area, including land. The appellant provided Multiple Listing Service (MLS) data sheets associated with the sale of appraiser's and appellant's comparables. The appellant's appeal petition disclosed the subject was the matter of a prior appeal before the Property Tax Appeal Board. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$146,652 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$168,883. The subject's assessment reflects a market value of \$506,396 or \$120.92 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 board of review also disclosed that a 2018 township equalization factor of 1.0690 was applied in Dundee Township.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from .14 to .93 of a mile from the subject property. The comparables have parcels ranging in size from 13,939 to 22,215 square feet of land area and are improved with 2-story dwellings of brick or frame exterior construction that range in size from 3,398 to 4,092 square feet of living area. The dwellings were built from 2002 to 2008. Each dwelling has a partially finished basement, central air conditioning, two or three fireplaces, and a garage ranging in size from 735 to 806 square feet of building area. Comparable #3 has a full walkout basement. The comparables sold from March 2017 to June 2018 for prices ranging from \$508,500 to \$575,000 or from \$140.07 to \$149.65 per square foot of living area, including land. The board of review also submitted a narrative analysis prepared by the township assessor contending that the 2018 assessment amount was agreed upon by the parties after the appellant's counsel requested the value reflect the prior Property Tax Appeal Board finding plus the addition

¹ The appraiser described the design of the comparables as "traditional" with no mention of the number of stories, however the Multiple Listing Service (MLS) data sheets submitted by the appellant's counsel describes the appraiser's comparables as being 2-story dwellings.

of the 2017 and 2018 township equalization factors. The township assessor also critiqued the appellant's and the appraiser's comparables as being dissimilar to the subject. Finally, the Assessor contended that his office contacted the appellant's attorney to inspect the property regarding claimed damage but did not receive a response. Based on this evidence and argument, the board of review requested the assessment be confirmed.

In rebuttal, the appellant's counsel waived a request for hearing and requested that the Property Tax Appeal Board make a decision based on the written evidence submitted. Counsel also argued that the board of review comparables are dissimilar from the subject and that the best evidence of market value is the appraisal report.

Conclusion of Law

The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Board for the 2017 tax year under Docket No. 17-00264.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$157,982 based on an agreement by the parties. Furthermore, the record reveals that the subject property is an owner-occupied residence. The Property Tax Appeal Board takes notice that Kane County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added]

35 ILCS 200/16-185. The Property Tax Appeal Board finds that the subject property is an owner-occupied residential property² and the 2017 and 2018 tax years are within the same general assessment period. The Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2017 tax year under Docket Number 17-00264.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$157,982 based on an agreement of the parties. The "Board of Review Notes on Appeal" further depict that a township equalization factor of 1.0690 was applied to the subject property in the 2018 tax year. The record contains no evidence indicating that the Board's prior 2017 decision was reversed or modified upon its review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value.

² This information was gleaned from the subject's property record card as well as the residential appeal form which depicts the appellant's residential address being the same as that of the subject property.

The Property Tax Appeal Board further takes notice that in Dundee Township the general assessment cycle began in 2015 and continues through 2018. Applying section 16-185 of the Property Tax Code results in an assessment of \$168,883 which is equivalent to the 2018 assessment of the subject property as established by the Kane County Board of Review. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

As a final point, the Board finds the best evidence of market value to be appellant's comparable #6, appraiser's comparable #3, and board of review comparable #1. These comparables are most similar to the subject dwelling in size and features. These properties sold from August 2017 to July 2018 for prices ranging from \$372,500 to \$510,000 or from \$99.41 to \$140.07. The subject's assessment reflects a market value of \$506,396 or \$120.92 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record.

Less weight was given to the value conclusion in the appellant's appraisal as the appraiser did not adjust comparable #4 due to its superior site size, used a comparable with a location which is more than 2 miles from the subject property, and used two comparables with significantly smaller dwelling sizes requiring large adjustments. Also, reduced weight is given the remaining comparables submitted by the parties due to differences from the subject in dwelling sizes, site size, or unfinished/walkout basements. Based on the evidence in this record, the Board finds the subject's assessment is supported and, therefore, no reduction in the subject's assessment 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:

January 19, 2021



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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