



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

APPELLANT: Mark & Kelle Berggren  
DOCKET NO.: 18-00997.001-R-1  
PARCEL NO.: 15-11-128-013

The parties of record before the Property Tax Appeal Board are Mark & Kelle Berggren, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich; 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:** \$9,614  
**IMPR.:** \$41,668  
**TOTAL:** \$51,282

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 one-story townhome of frame exterior construction with 1,061 square feet of living area. The dwelling was constructed in 1996. Features of the home include a crawl space foundation, central air conditioning and a 400 square foot garage. The property is located in Aurora, Aurora Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted evidence disclosing the subject property was purchased on April 6, 2015 for a price of \$115,000. The appellants completed Section IV of the residential appeal petition indicating that the sale was not between family or related corporations, was sold by the owner of record, the parties to the transaction were not related and that the property was advertised for sale by sign, internet and/or auction. The appellant did not disclose how long the property was exposed on the market. To document the transaction the appellants submitted a settlement

statement and the PTAX-203 Illinois Real Estate Transfer Declaration. The settlement statement and sales declaration disclosed the seller was Brad Wise and reflects the purchase price and date of sale. The settlement statement disclosed there were no real estate broker fees. The transfer declaration reported that the property was advertised for sale. In the alternative, in support of the overvaluation argument, the appellants submitted information on three comparable sales improved with one-story townhomes each with 1,432 square feet of living area. The dwellings were constructed in either 1999 or 2000. Each comparable has a basement, central air conditioning and a garage containing 380 square feet of building area. The sales occurred from August 2016 to May 2017 for prices ranging from \$169,000 to \$189,900 or from \$118.02 to \$132.61 per square foot of living area, including land.

Based on this evidence the appellants requested the subject's assessment be reduced to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,387. The subject's assessment reflects a market value of \$163,079 or \$153.70 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 four comparable sales identified by the Aurora Township Assessor. Board of review comparables #1 and #2 are the same properties as the appellants' comparables #1 and #2, respectively. The comparables are improved with one-story townhomes containing either 1,362 or 1,432 square feet of living area. The dwellings were constructed from 1997 to 1999. Each comparable has a basement, central air conditioning and a garage containing 380 or 400 square feet of building area. Comparable #4 has a fireplace. The sales occurred from February 2016 to May 2017 for prices ranging from \$188,500 to \$215,000 or from \$131.63 to \$157.86 per square foot of living area, including land.

In written rebuttal, counsel for the appellants contended that the board of review has not disputed or commented on any comparables submitted by the appellants, which should serve as an admission that the appellants' comparable sales are valid and should be considered in determining a fair market value. The appellants argued that board of review comparables #3 and #4 each have sale dates in 2016, which are too remote in time to establish market value as of January 1, 2018. In a rebuttal grid analysis, counsel reiterated that the appellants' comparables are the three best comparable sales in the record and contended the subject's assessment should be reduced to \$46,550 reflecting a market value of approximately \$139,664 using the statutory level of assessment.

### **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.

As an initial matter with regard to the appellants' "recent sale" argument, the Board finds that the sale met all the elements of an arm's-length transaction. However, the Board gives little weight to the subject's sale in April 2015 as it occurred too distant in time from the subject's January 1, 2018 assessment date and thus, less likely to be indicative of the subject's market value as of the assessment date at issue.

The parties submitted five suggested comparable sales for the Board's consideration with two comparables being common to both parties. The Board finds none of the comparables are truly similar to the subject due to their significantly larger dwelling sizes and basement foundations when compared to the subject. The Board finds the appellants' comparable #3 and board of review comparables #3 and #4 sold from February to November 2016 which are dated and less likely to reflect the subject's market value as of the assessment date at issue.

The Board finds the best evidence of market value to be parties' common comparable sales. These comparables were similar to the subject in location, design and age, though both are larger in dwelling size when compared to the subject and each has a basement unlike the subject's crawl space foundation. These comparables sold in May and April 2017 for prices of \$188,500 and \$189,900 or for \$131.63 and \$132.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$163,079 or \$153.70 per square foot of living area, including land, which falls below the best comparables in this record in terms of overall value, but above on a price per square foot basis. Due to economies of scale, accepted real estate valuation theory provides, all factors being equal, as the size of a property increase, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. However, after considering any necessary adjustment to the comparables for differences when compared to the subject for their superior dwelling sizes and basement foundations, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction is warranted. 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: 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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