



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

APPELLANT: Laura Judd & Stephen Fulton  
DOCKET NO.: 18-01008.001-R-1  
PARCEL NO.: 14-10-339-058

The parties of record before the Property Tax Appeal Board are Laura Judd & Stephen Fulton, 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:** \$13,987  
**IMPR.:** \$86,290  
**TOTAL:** \$100,277

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 duplex of frame and brick exterior construction with 2,252 square feet of living area.<sup>1</sup> The dwelling was constructed in 1991. Features of the home include an unfinished lookout basement, central air conditioning, a fireplace and a 552 square foot garage. The property is located in Sugar Grove, Sugar Grove Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located in the same neighborhood as the subject property. The comparables consist of two duplexes and two, one-story dwellings, that range in size from 1,992 to 2,248 square feet of living area. Three comparables have frame and brick exterior construction. The dwellings were constructed from 1987 to 1993. The

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<sup>1</sup> The appellants' grid analysis was devoid of some pertinent descriptive data of the subject and the appellants' comparables, which was drawn from the evidence provided by the board of review.

comparables each have a full basement with one comparable having finished area and a garage ranging in size from 399 to 844 square feet of building area. In addition, three comparables each have central air conditioning and one fireplace. The comparables sold from March to August 2017 for prices ranging from \$251,189 to \$335,000 or from \$126.10 to \$151.17 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$94,040 reflecting an estimated market value of \$282,148 using the statutory level of assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,988. The subject's assessment reflects a market value of \$338,795 or \$150.44 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.

With respect to the appellants' evidence, the board of review submitted a memorandum and grid analysis of seven comparable sales labeled "Taxpayer Sale Comps" of which only three comparables were provided as evidence by the appellants. The assessor recommends a reduction in the subject's equalized assessed value to \$110,237 based on his analysis of the evidence.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood as the subject. Board of review comparable #4 is the same property as the appellants' comparable #4. The comparables consist of one duplex and three, one-story dwellings of frame and brick or brick and other exterior construction ranging in size from 2,051 to 2,248 square feet of living area. The dwellings were constructed from 1993 to 2005. Each comparable has a basement with two having lookout designs and three having finished area. The comparables each have central air conditioning and a garage ranging in size from 546 to 856 square feet of building area. In addition, three comparables each have one fireplace. The comparables sold from May to December 2017 for prices ranging from \$305,000 to \$329,000 or from \$145.24 to \$148.71 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that board of review comparables #1 and #3 are not comparable to the subject as they are 14 years newer than the subject. Counsel noted that board of review comparable #2 is an acceptable comparable sale and board of review comparable #4 is a duplicate comparable sale, the same as appellants' comparable sale #4. In a rebuttal grid analysis, counsel reiterated that the appellants four comparables and board of review comparable #2 are the best comparable sales in the record and contended the subject's assessment should be reduced to \$97,089 reflecting an estimated market value of \$291,295 using the statutory level of assessments.

### **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.

The parties submitted seven suggested comparable sales for the Board's consideration with one comparable common to both parties. The Board gave less weight to the appellants' comparables #3 and #4/board of review comparable #4, along with board of review comparables #1 and #3 due to their dissimilar designs when compared to the subject's duplex design. Furthermore, board of review comparables #1 and #3 are newer dwellings when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparable sales #1 and #2, along with comparable sale #2 submitted by the board of review. These three comparables are similar to the subject in location, dwelling size, design, age and features. These comparables sold from March to December 2017 for prices ranging from \$251,189 to \$318,000 or from \$126.10 to \$145.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$338,795 or \$150.44 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, 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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