



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

APPELLANT: Brian & Dorothy Raboine
DOCKET NO.: 18-01010.001-R-1
PARCEL NO.: 15-11-330-002

The parties of record before the Property Tax Appeal Board are Brian & Dorothy Raboine, the appellants, by attorney Jessica Hill-Magiera, Attorney at Law 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 **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: \$11,215
IMPR.: \$58,326
TOTAL: \$69,541

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 split-level dwelling of masonry exterior construction with 2,275 square feet of living area.¹ The dwelling was constructed in 1959. Features of the home include a partial basement, central air conditioning, a fireplace and a 600 square foot garage. The property site contains approximately 17,677 square feet of land area and is located in Aurora, Aurora 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 from .60 of a mile to 1.97 miles from the subject property. The comparables consist of split-level dwellings ranging in size

¹ The board of review provided the property record card of the subject which disclosed its dwelling size of 2,275 square feet includes the lower level area. The property record card also depicts the subject's site size as approximately 17,677 square feet of land area.

from 1,998 to 2,212 square feet of living area. The appellants did not disclose the exterior construction of the dwellings. The dwellings were constructed from 1959 to 1971. Each comparable features central air conditioning and a 462 square foot garage. The comparables sold from February 2017 to June 2018 for prices ranging from \$120,000 to \$177,949 or from \$54.30 to \$81.40 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,541. The subject's assessment reflects a market value of \$208,519 or \$106.44 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.

In support of its contention of the correct assessment the board of review submitted information provided by the Aurora Township Assessor on three comparable sales located from .28 to .75 of a mile from the subject property. The comparables were described as split-level dwellings of frame exterior construction that range in size from 1,504 to 2,760 square feet of living area. The dwellings were constructed from 1967 to 1989. Each comparable has central air conditioning and a garage ranging in size from 468 to 624 square feet of building area. In addition, one comparable has a basement and one comparable has a fireplace. The comparables sold from August 2015 to August 2017 for prices ranging from \$202,000 to \$212,000 or from \$76.09 to \$140.96 per square foot of living area, land included. In further support, the board of review provided a grid analysis prepared by the township assessor of three equity comparables located from .66 of a mile to 1.94 miles from the subject property with varying degrees of similarity to the subject.

As part of its evidence, the board of review submitted a grid analysis of three of the four comparables used by the appellants which described the dwellings as having either frame or masonry exterior construction and noting that the appellants' comparable sales #1 and #3 were Bank Sales.

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 comparable #1 sold in 2015 which is too remote in time to establish market value as of January 1, 2018 and board of review comparable #2 is 30 years newer and 33% smaller than the subject. Counsel noted the board review's comparable #3 was an acceptable comparable sale. In a rebuttal grid analysis, counsel reiterated that the appellants' four comparables and board of review comparable #3 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 seven suggested comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparable sales #2 and #3 due to their distant locations from the subject being more than 1.5 miles away. The Board finds board of review comparable #1 sold in 2015 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date. The Board also gave reduced weight to board of review comparable #2 due to its larger dwelling size and newer age when compared to the subject. The Board gave no weight to the equity comparables provided by the board of review as this evidence does not address the appellant's market value argument.

The Board finds the best evidence of market value to be the appellants' comparable sales #1 and #4, along with comparable sale #1 submitted by the board of review. These three comparables are relatively similar to the subject in location, dwelling size and design, though appellants' comparables #1 and #4 each lack a basement and the board of review comparable #1 has a smaller dwelling size when compared to the subject. These comparables sold from April 2017 to June 2018 for prices ranging from \$120,000 to \$202,000 or from \$54.30 to \$108.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$208,519 or \$106.44 per square foot of living area, including land, which falls slightly above the overall price range established by the best comparable sales in this record but within the range on square foot basis. The Board finds the subject's slightly higher overall value appears to be justified given its larger dwelling size and basement. 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 supported. 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: August 18, 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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