



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

APPELLANT: Barbara Polen
DOCKET NO.: 18-01011.001-R-1
PARCEL NO.: 15-13-202-011

The parties of record before the Property Tax Appeal Board are Barbara Polen, the appellant; 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.: \$107,916
TOTAL: \$126,366

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 consists of a two-story dwelling of frame exterior construction with 2,748 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement with finished area, central air conditioning, a fireplace and a two-car garage with 462 square feet of building area.¹ The property has a 6,000 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.28 of a mile from the subject and in the same subdivision as the subject property. The comparables have sites that have 6,000 or 6,098 square feet of land area and are improved with two-story dwellings of frame

¹ The appellant and board of review reported different sizes for the subject's garage. The Property Tax Appeal Board finds the best evidence of garage size was reported in the board of review's property record card for the subject property.

exterior construction that have 2,636 or 2,748 square feet of living area. The homes were built from 2005 to 2007. Each comparable has a basement, central air conditioning, one fireplace and a garage with 462 or 483 square feet of building area. The comparables sold from September 2015 to December 2016 for prices ranging from \$250,000 to \$300,000 or from \$94.84 to \$109.17 per square foot of living area, land included.² Based on this evidence, the appellant requested the subject's assessment be reduced to \$92,213.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,366. The subject's assessment reflects a market value of \$378,909 or \$137.89 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 a grid analysis on the subject and five comparable sales located within 0.08 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction that range in size from 2,604 to 2,758 square feet of living area. The homes were built in 2005 or 2006. Each comparable has a basement,³ central air conditioning and a garage with 462 square feet of building area. The comparables sold from February 2016 to August 2017 for prices ranging from \$380,000 to \$415,000 or from \$143.74 to \$151.02 per square foot of living area, land included.

The board submitted a grid analysis on the appellant's comparable sales and aerial maps depicting the subject and both parties' comparables. Two Multiple Listing Service (MLS) sheets on the appellant's comparable #2 were submitted one for a foreclosure sale in 2015 and one for a 2018 listing for \$399,999. The board of review also submitted assessment equity information for each comparable, however, since market value is the basis of the appeal, the Board did not analyze the equity information submitted. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparables for the Board's consideration. The Board gave less weight to the appellant's comparables and board of review comparable #5 which sold in 2015 or

² Some property details for the appellant's comparables were obtained from a grid analysis submitted by the board of review.

³ The board of review's grid analysis did not include information regarding finished area in the basement of the subject or comparables.

2016, too remote in time and less likely to be indicative of the subject's fair market value as of the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be board of review comparable sales #1 through #4 which are similar to the subject in location, age, design, dwelling size and most features. These comparables sold from May to August 2017 for prices ranging from \$380,000 to \$415,000 or from \$143.74 to \$151.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$378,909 or \$137.89 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Therefore, based on this evidence the Board finds a reduction in the subject's assessment is not 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:

November 17, 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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