



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

APPELLANT: Selda Hawk
DOCKET NO.: 18-01031.001-R-1
PARCEL NO.: 12-35-230-003

The parties of record before the Property Tax Appeal Board are Selda Hawk, the appellant, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman in Chicago; 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: \$26,158
IMPR.: \$123,567
TOTAL: \$149,725

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 brick and frame exterior construction with 2,779 square feet of living area. The dwelling was constructed in 2000. Features of the home include a walk-out basement with finished area, central air conditioning, a fireplace and a three-car garage with 704 square feet of building area. The subject property also features an inground swimming pool. The subject has a 15,208 square foot site and is located in Batavia, Batavia Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. While the appellant's appeal form indicated recent sale as the basis of the appeal, comparable sales evidence was submitted. In support of this argument the appellant submitted information on three comparable sales where two were located next door to the subject and one within 0.10 of a mile from the subject property. The comparables have sites that range in size from 13,999 to 17,598 square feet of

land area and are improved with two-story dwellings of brick and frame exterior construction that range in size from 2,791 to 3,034 square feet of living area. The homes were built in 1999. Each comparable has a basement with finished area, central air conditioning, one fireplace and a three-car garage. The comparables sold from June 2016 to July 2017 for prices ranging from \$414,000 to \$430,000 or from \$141.73 to \$148.33 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$134,046.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,725. The subject's assessment reflects a market value of \$448,951 or \$161.55 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 three comparable sales located within 0.25 of a mile from the subject property. Board of review comparable #2 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 13,600 to 21,684 square feet of land area and are improved with two-story dwellings of frame or frame and brick exterior construction that range in size from 2,571 to 2,939 square feet of living area. The homes were built in 1999 or 2003. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage with 650 or 660 square feet of building area. Each comparable has a whirlpool spa and comparable #5 also has an inground swimming pool. The comparables sold from May 2015 to May 2017 for prices ranging from \$420,000 to \$455,000 or from \$144.10 to \$176.97 per square foot of living area, land included.

In further support of the subject's 2018 assessment, the board of review submitted information on the subject's June 2015 purchase for \$453,500. Information from an online source provided a description of the subject which asserted the property had a remodeled master suite, new granite countertops, new roof, gutters and water heater. Interior and exterior photos provided support for the description of the subject in the listing information. 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 record contains five comparable sales for the board's consideration as one comparable was submitted by both parties. The Board gave less weight to the appellant comparable #1/board of review comparable #2 along with board of review comparable #1 which sold in 2015 or 2016 and are dated and less likely to be indicative of fair market value as of the subject's January 1, 2018 assessment date. The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable sale #3 which are similar to

the subject in terms of location, age, design, dwelling size and most features. These three comparables sold from May to July 2017 for prices ranging from \$414,000 to \$455,000 or from \$141.73 to \$176.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$448,951 or \$161.55 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. The Board also acknowledges that the subject's current assessment is below the subject's 2015 purchase price. Therefore, after considering adjustments to the comparables for differences with the subject, the Board finds a preponderance of the evidence does not support a reduction in the subject's assessment.

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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COUNTY

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