



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

APPELLANT: James Kahn  
DOCKET NO.: 18-01060.001-R-1  
PARCEL NO.: 09-23-176-002

The parties of record before the Property Tax Appeal Board are James Kahn, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines, 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:** \$118,543  
**IMPR.:** \$0  
**TOTAL:** \$118,543

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 vacant 4.080 site or approximately 177,725 square foot site<sup>1</sup> which is located in Normandy Glen subdivision in Wayne, St. Charles Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by Peter Petrovich, a Certified Residential Real Estate Appraiser and supervised by Edward V. Kling, MAI and a Certified General Real Estate Appraiser. The appraisers estimated the subject property had a market value of \$226,000 or \$1.27 per square foot of land area as of January 1, 2018.

---

<sup>1</sup> The appellant's appraiser reported an estimated site size of 163,432 square feet which would be equivalent to 3.75-acres. The board of review supplied a copy of the subject's property record card depicting a land area of 4.080-acres which the Board finds to be the best evidence of the subject's lot size in the record.

The intended use of the appraisal was for an appeal of the assessment of the subject parcel. The appraisers in describing the subject's sales history reported the subject property is not presently under contract for purchase and "the subject is not presently listed for sale nor has been in the past three years." However, in the Addendum to the report, the appraisers indicated the subject property "is not presently listed for sale nor has it been in the past 12 months." The appraisers described the subject as having a suburban location, a residential view, "estate residential zoning" and was basically level with available utilities.

As part of the Addendum, "estate residential" for zoning was described by the appraisers as "detached single family homes built on lot sizes of 4 or more acres." It was further stated in the Addendum that according to Jill Johnston with the Wayne Building and Zoning Department, the subject parcel was a legal, non-conforming use and "would need an approved variance to allow construction." Based on this data, the appraisers opined that the marketability of the subject parcel was diminished due to lack of conformity to zoning. In a contradictory analysis in the highest and best use portion of the Addendum, the appraisers described the subject as being available for development, being zoned for residential use and that "a residential structure is a legally permissible use based on current zoning."

In estimating the market value of the subject parcel, the appraisers developed the sales comparison approach to value using three comparable vacant lot sales located from 1.19 to 2.04-miles from the subject. The parcels contain either 174,240 or 189,486 square feet of land area. Each is described as having a suburban location, a residential view, "estate residential zoning" and being basically level with available utilities. The comparables sold from April 2015 to December 2017 for prices ranging from \$264,900 to \$277,500 or from \$1.40 to \$1.59 per square foot of land area. The appraisers made adjustments to each comparable for differences from the subject property in "superior" site size to arrive at adjusted prices ranging from \$225,900 to \$261,500. Giving most weight to comparable sale #1, the appraisers arrived at an estimated value for the subject under the sales comparison approach of \$226,000. In a brief, counsel for the appellant also outlined portions of the appraisal. Based on this evidence, the appellant requested the total assessment be reduced to \$75,325.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,166. The subject's assessment reflects a market value of \$426,285 or \$2.40 per square foot of land area, 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 response to the appellant's evidence, the board of review submitted a memorandum from the St. Charles Township Assessor's Office, a grid of comparable sales, a copy of the subject's property record card and a Multiple Listing Service (MLS) data sheet along with a listing history. In the memorandum, the township assessor reported that subject parcel has been listed for sale on and off since 2011, with an initial asking price of \$749,000 and reduced to \$669,900 in April 2017 "before it was taken off the market 5/2018." The MLS listing submitted by the board of review depicts an April 2017 offering with an asking price for the subject parcel of \$669,900 that was taken off the market on May 7, 2018. The listing depicts the parcel as containing 4.1-acres with pond/water views. Based on this data, the board of review contends that the subject parcel

had been recently offered for sale, contrary to the assertions of the appraisers, at the time the appraisal report was prepared on September 17, 2018.

As to the comparable sales in the appraisal report, the township assessor reported that sale #1 has a creek running through the middle of the parcel which limit the possible locations for constructing a dwelling and the parcel location is reported to be inferior to the subject property. Appraisal sale #2 reportedly was listed for 6 days before going under contract and sold for cash. Appraisal sale #3 was purchased as a "Quit Claim Deed in Trust" which was described as not an arm's-length transaction; this property was purchased by a nearby property owner.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales of vacant lots located from .92 of a mile to 2.61-miles from the subject.<sup>2</sup> The parcels range in size from 48,526 to 181,427 square feet of land area or from 1.1140 to 4.1650 acres. The comparables sold from May 2015 to April 2018 for prices ranging from \$220,000 to \$385,000 or from \$2.12 to \$5.15 per square foot of land area. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

### **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 based on the totality of evidence in the record, a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal of the subject property and the board of review submitted four land sales to support the subject's assessment along with criticisms of the appraisal sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the value conclusion of the appellant's appraisal report due to the incorrect lot size of the subject, inexplicable and inconsistent discussion of the subject's zoning status and erroneous discussion of the subject's listing history given the data supplied by the board of review in rebuttal. The Board finds that these errors and inconsistencies undermine the credibility of the appraisal's final value conclusion. Given the lack of credibility in the value conclusion, the Board will examine the raw sales data presented by both parties.

The Board has given reduced weight to appraisal sale #1 along with board of review sales #1, #2 and #4. Appraisal sale #1 has been given reduced weight due to its creek in the midst of the parcel as described by the board of review making it dissimilar to the subject vacant buildable lot. Board of review sales #1, #2 and #4 are each significantly smaller parcels when compared to the subject more than 4-acre site.

---

<sup>2</sup> The assessor's grid analysis also reiterates the three sales from the appellant's appraisal and sets forth two additional comparable sales purportedly presented by the appellant. While perhaps these additional sales were presented at the local board of review level, the record of the Property Tax Appeal Board does not have these as comparable properties presented by the appellant and thus they will not be analyzed on this record.

Therefore, on this limited record, the Board finds the best evidence of market value to be appraisal sales #2 and #3 and board of review comparable sale #3. Each of these vacant parcels were relatively similar to the subject in size and residential use. These three comparables sold from April 2015 and May 2017 for prices ranging from \$270,000 to \$385,000 or from \$1.55 to \$2.12 per square foot of land area. The subject's assessment reflects a market value of \$426,285 or \$2.40 per square foot of land area, which is above the range established by the best comparable sales in the record. Based on this evidence, the Property Tax Appeal Board finds a 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:

December 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

James Kahn, by attorney:  
Joanne Elliott  
Elliott & Associates, P.C.  
1430 Lee Street  
Des Plaines, IL 60018

COUNTY

Kane County Board of Review  
Kane County Government Center  
719 Batavia Ave., Bldg. C, 3rd Fl.  
Geneva, IL 60134