



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

APPELLANT: Michael J. & Jody A. McDonnell, Dclrn of Trust  
DOCKET NO.: 18-01062.001-R-1  
PARCEL NO.: 09-21-204-010

The parties of record before the Property Tax Appeal Board are Michael J. & Jody A. McDonnell, Dclrn of Trust, the appellants, 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:** \$88,735  
**IMPR.:** \$298,125  
**TOTAL:** \$386,860

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 two-story dwelling of brick exterior construction with 7,648 square feet of living area. The dwelling was constructed in 1998 with an effective age of 15 years according to the appellants' appraiser. Features of the home include a full walkout-style basement with 3,640 square feet of finished area, central air conditioning, five fireplaces, a screened porch, a balcony and an attached five-car garage containing 1,174 square feet of building area. The property has a 79,758 square foot or 1.83-acre site and is located in St. Charles, St. Charles Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal prepared by Michele Mayers, 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 \$1,160,000 or \$151.67 per square foot of living area, including land, as of January 1, 2018.

The intended use of the appraisal was for an appeal of the assessment of the subject parcel. As to the property, the appraisers reported the deck flooring was peeling and coming up and some rotted wood was noted around the deck and balcony; photographs in the report depicted these issues.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value using three comparable sales located within .51 of a mile from the subject. The parcels range in size from 1.25 to 2.73-acres that have been improved with a brick or brick and cedar two-story dwelling that was 16 to 28 years old. Each dwelling ranges in size from 6,213 to 7,909 square feet of living area and feature full basements with finished area, two of which are lookout style and one of which is a walkout style. Each home has central air conditioning, three or six fireplaces and four-car to six-car garages. Comparables #1 and #3 each have an inground swimming pool and a pool house. The comparables sold from August 2016 to December 2017 for prices ranging from \$950,000 to \$1,200,000 or from \$140.45 to \$177.05 per square foot of living area, including land. The appraisers made adjustments to each comparable for differences from the subject property in lot size, room count, dwelling size and/or other differences to arrive at adjusted prices ranging from \$1,020,000 to \$1,163,450. From this analysis, the appraisers arrived at an estimated value for the subject under the sales comparison approach of \$1,160,000. In a brief, counsel for the appellant also outlined the appraisers' analysis. Based on this evidence, the appellants requested the total assessment be reduced to \$386,628 to reflect the appraised value conclusion at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$449,417. The subject's assessment reflects a market value of \$1,347,577 or \$176.20 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 response to the appellants' evidence, the board of review submitted a memorandum from the St. Charles Township Assessor's Office, a grid of comparable sales including reiterating the comparables from the appellants' appraisal along with a copy of the subject's and both parties' comparables' property record cards.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on six comparable sales located from .13 of a mile to 1.99-miles from the subject. The parcels range in size from 1.038 to 2.31-acres that have been improved with a two-story dwelling of brick or brick and stone exterior construction. The dwellings were built between 1989 and 2005 and range in size from 5,582 to 7,882 square feet of living area and feature basements with finished areas, two of which are walkout style. Each home has central air conditioning, two or three fireplaces and garages ranging in size from 840 to 1,608 square feet of building area. Comparables #2, #3 and #5 each have an inground swimming pool. The comparables sold from February 2015 to January 2017 for prices ranging from \$1,150,000 to \$2,830,000 or from \$194.03 to \$359.26 per square foot of living area, including land.

Based on this evidence and an argument that the appraisers' dwelling size adjustment of \$50 per square foot is "very low considering the high quality and amenities of each of these homes," the board of review requested confirmation of the subject's assessment.

### **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 appellants submitted an appraisal of the subject property and the board of review submitted six comparable sales to support the subject's assessment along with criticisms of the adjustments to dwelling size in the appraisal to support their respective positions before the Property Tax Appeal Board. The Board has thoroughly examined the evidence submitted by each of the parties. The Board has given reduce weight to the board of review raw sales data of comparables #1, #2, #3, #5 and #6 as these comparables differ in age, location and/or sold in 2015, a date more remote in time to the valuation date of January 1, 2018 than other sales in the record.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants along with consideration of board of review comparable sale #4. Further examining the data, the Board finds this single raw, unadjusted sale presented by the board of review reflects the highest sale price per square foot in the record of \$359.26, including land, which is substantially higher than the subject's estimated market value as reflected by its 2018 assessment of \$176.20 per square foot of living area, including land. Moreover, based on this significant difference in market values, the Board finds that board of review comparable #4 must be superior to the subject in certain respects that it sold for such a greater value than other sales in the record and/or the subject's estimated value as reflected by its assessment. As such, the Board finds that board of review sale #4 must be given reduced weight.

Having reviewed the appraisal in detail the Board finds as the appraisal relied upon sales located in close proximity to the subject which occurred in 2016 and 2017 and where there was no specific data to question the adjustments made, the appraisal appears to be logical and consistent in the adjustment process. Therefore, given this record, the Board finds that the appraisal submitted by the appellants results in a credible indication of the subject's market value at \$1,160,000 as of January 1, 2018. The Board finds, based upon its assessment, that the subject property had a market value of \$1,347,577 or \$176.20 as of the assessment date at issue which is higher than the appraised value. Since market value has been established the 2018 three year average median level of assessments for Kane County of 33.35% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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

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