



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

APPELLANT: John and Kimberly Branstad
DOCKET NO.: 18-01064.001-R-1
PARCEL NO.: 12-05-153-003

The parties of record before the Property Tax Appeal Board are John and Kimberly Branstad, 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 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: \$32,505
IMPR.: \$134,145
TOTAL: \$166,650

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 frame and brick exterior construction with 3,782 square feet of living area. The dwelling was constructed in 2000 and in 2010 had a one-story addition of 364 square feet constructed with four skylights and a fireplace. Additional features of the home include a full basement, central air conditioning, a total of two fireplaces, a three-car garage of 660 square feet of building area and an inground swimming pool built in 2015. The property has a 15,288 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales located within .12 of a mile from the subject property along with applicable listing sheets and property print outs. The comparable parcels range in size from 15,000 to 23,598 square feet of land area and have each been

improved with a two-story dwelling of brick or frame and brick exterior construction. The homes were built from 2000 to 2001 and range in size from 3,574 to 3,847 square feet of living area. Each comparable has a basement, one of which has finished area and one of which is a walkout style. Each dwelling has central air conditioning, one or two fireplaces and a three-car garage. The comparables sold from February 2017 to March 2018 for prices of \$430,000 or \$440,000 or from \$114.75 to \$120.31 per square foot of living area, including land. Based on this evidence, the appellants requested a reduced total assessment of \$147,142 which would reflect a market value of \$441,470 or \$116.73 per square foot of living area, including land, 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 \$166,650. The subject's assessment reflects a market value of \$499,700 or \$132.13 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 letter from the township assessor explaining the assessment history of the subject property at the local level and the subject's existing home improvement exemption (HIE) along with information on two comparable sales located within .10 of a mile from the subject. The comparable properties presented by the board of review consist of parcels of 21,754 and 15,000 square feet of land area, respectively, and have each been improved with a two-story dwelling of vinyl siding or brick and vinyl siding exterior construction. The homes were built in 2000 and 2001 and contain 3,418 and 3,847 square feet of living area, respectively. Each comparable has a basement, central air conditioning, a fireplace and a garage of either 660 or 763 square feet of building area. The comparables sold in June 2016 and September 2017 for prices of \$455,000 and \$472,500 or for \$133.12 and \$122.82 per square foot of living area, including land. Based on this evidence, 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board. The comparables are similar to the subject in location, age, and design but have varying degrees of similarity to the subject in dwelling size and none of the comparables has an inground swimming pool which is a feature of the subject property. The five comparables in the record sold between June 2016 and March 2018 for prices ranging from \$430,000 to \$472,500 or from \$114.75 to \$133.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$499,700 or \$132.13 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value and within the range on a per-square-foot basis. Having

examined the comparable properties in detail when compared to the subject property, the Board finds the subject's higher value appears to be logical given its additional inground swimming pool amenity that is not present in any of the comparable properties. 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: 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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COUNTY

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