



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

APPELLANT: Terry & Amy Suessen
DOCKET NO.: 19-00131.001-R-1
PARCEL NO.: 09-23-151-010

The parties of record before the Property Tax Appeal Board are Terry & Amy Suessen, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$49,725
IMPR.: \$102,709
TOTAL: \$152,434

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2019 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 2,861 square feet of living area. The dwelling was constructed in 1981. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 3-season room and a 736 square foot garage. The property has a 36,584 square foot 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 information on five comparable sales located within one mile of the subject property. The comparables have sites that range in size from approximately 12,110 to 48,308 square feet of land area and are improved with two-story dwellings of frame or brick exterior construction that range in size from 2,892 to 3,125 square feet of living area. The homes were built from 1976 to 1981. Each comparable has a basement, two with finished area, central air

conditioning, one to three fireplaces and a garage ranging in size from 420 to 783 square feet of building area.¹ The comparables sold from October 2018 to May 2019 for prices ranging from \$320,000 to \$402,000 or from \$102.40 to \$131.63 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$117,625.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,636. The subject's assessment reflects a market value of \$488,396 or \$170.71 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Kane County of 33.30% 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, property record cards and Real Estate Transfer Declarations on the subject and both parties' comparables. The board of review submitted six comparable sales located within 1.93 miles from the subject property. The comparables have sites ranging in size from approximately 13,591 to 35,327 square feet of land area and are improved with two-story dwellings of brick, frame, frame and stucco or frame and stone veneer exterior construction. The homes range in size from 2,736 to 3,130 square feet of living area and were built from 1977 to 1997. Each comparable has a basement, five with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 450 to 694 square feet of building area. Comparable #1 includes a screen porch and inground swimming pool while comparables #4 and #6 each have a 3-season room. The comparables sold from August 2017 to November 2019 for prices ranging from \$445,000 to \$521,350 or from \$145.90 to \$187.68 per square foot of living area, land included.

The board of review also submitted the Multiple Listing Service sheet on the appellants' comparable #3 which described the front porch and garage as in need of maintenance/repair and disclosed concession payments totaling \$12,000. The PTAX-203 Real Estate Transfer Declarations for the appellants' comparable #1 indicated the property had not been advertised on the open market and that appellants' comparable #6 was bank owned at the time of sale. The board of review argued that comparable #1 was not a valid sale since it had not been advertised on the open market and that comparable #6's Mansard style roof negatively impacted the sale price. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the attorney for the appellants critiqued the board of review comparables indicating comparables #3 and #6 were not comparable to the subject due to location, age and/or older sale date.

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

¹ Some property characteristics of the appellants' comparable sales, such as site size and basement finish, were submitted by the board of review.

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 parties submitted eleven comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparables #1, #3 and #5 along with board of review comparables #1, #3 and #6 for differences with the subject in basement finish, age or presence of an inground swimming pool. In addition, the appellants' comparables #1 and #5 each had sale conditions which may not be truly reflective of market value due to being unadvertised or in foreclosure. Appellants' comparable #3 also included concession payments which may not be reflected in the property's sale price.

The Board finds the best evidence of market value to be the remaining five comparables which are relatively similar to the subject in location, age, design, dwelling size and most features. These most similar comparables sold September 2018 to November 2019 for prices ranging from \$365,000 to \$477,000 or from \$123.35 to \$161.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$488,396 or \$170.71 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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:

June 8, 2021



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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