



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

APPELLANT: Andrew & Jessica Clementz
DOCKET NO.: 19-00408.001-R-1
PARCEL NO.: 14-24-426-016

The parties of record before the Property Tax Appeal Board are Andrew & Jessica Clementz, the appellants; 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: \$21,652
IMPR.: \$60,007
TOTAL: \$81,659

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 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 frame construction with brick facing containing 2,250 square feet of living area. The dwelling was built in 1984 and has a 990 square foot finished basement.¹ Features of the home include central air conditioning, a fireplace and a 480 square foot attached garage. The property has a 14,810 square foot site and is located in Aurora, Sugar Grove 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 that are located within the same neighborhood code as the subject. The comparables have sites with either 12,197 or 15,682 square feet of land area that are improved with two-story dwellings of frame construction containing from 2,200 to 2,613 square feet of living area. The homes were built between 1980

¹ The board of review reported that the subject's basement is finished, however, the appellants did not offer any evidence to support that the basement is unfinished during the rebuttal period.

and 1989. The comparables have unfinished basements, with either 1,140 or 1,194 square feet of building area, central air conditioning, a fireplace and garages ranging in size from 441 to 810 square feet of building area. The comparables sold from February to October 2018 for prices ranging from \$202,500 to \$250,000 or from \$92.04 to \$102.63 per square feet of living area, including land.

Based on this evidence the appellants requested that the subject's total assessment be reduced to \$74,604.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,659. The subject's assessment reflects a market value of \$245,222 or \$108.99 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 information on four comparable sales that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 12,197 to 23,958 square feet of land area that are improved with two-story dwellings of frame or frame and masonry construction containing from 2,262 to 2,438 square feet of living area. The homes were built between 1985 and 1991. The comparables have basements ranging in size from 978 to 1,829 square feet of building area, three of which have finished area, central air conditioning, a fireplace and garages ranging in size from 418 to 1,325 square feet of building area. The comparables sold from November 2016 to June 2018 for prices ranging from \$242,450 to \$275,000 or from \$100.77 to \$121.57 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellants submitted rebuttal critiquing the board of review's submission.

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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparable sale #1 due to its significantly larger size, when compared to the subject. The Board also gives less weight to the board of review's comparable sales #1 and #3, due to either their significantly larger site or their sale date occurring greater than 25 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparable sales are similar to the subject in location, size, style, size and most features. These sales also sold proximate in time to the January 1, 2019 assessment date at issue. The best comparables sold in either February or March 2018 for prices

ranging from \$202,500 to \$275,000 or from \$92.04 to \$116.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$245,222 or \$108.99 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on the evidence in this record, 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:

August 24, 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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COUNTY

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