



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

APPELLANT: Maryann Ericson
DOCKET NO.: 19-00677.001-R-1
PARCEL NO.: 09-34-355-016

The parties of record before the Property Tax Appeal Board are Maryann Ericson, the appellant, and the Kane County Board of Review by member Michelle Abell.

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: \$26,046
IMPR.: \$20,707
TOTAL: \$46,753

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 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 1-story dwelling of frame construction with 780 square feet of living area. The dwelling was constructed in 1946. Features of the home include two bedrooms, one bathroom, a full unfinished basement and central air conditioning. The property has an approximately 6,781 square foot site¹ and is located in St. Charles, St. Charles Township, Kane County.

The appellant appeared before the Property Tax Appeal Board with her son, Eric Ericson, contending overvaluation as the basis of the appeal. Without objection by the board of review,

¹ The property record card data submitted by the board of review depicts this lot size. Inexplicably, the board of review grid analysis reported a lot size for the subject parcel of 6,795.36 square feet.

the appellant's son presented the appellant's evidence and arguments on the assertion of the appellant's inability to personally participate due to a hearing impairment.²

In support of the overvaluation argument, the appellant submitted information on three comparable sales located within .3 of a mile from the subject property. In testimony, Mr. Ericson noted that the subject property is inferior to the comparables in that it lacks a garage amenity and is one of the smallest houses in the township. In addition, the subject property is in original condition as there have been no updates or modernization to the dwelling. In this regard, Mr. Ericson contended that the subject property is truly an outlier with no real comparables in the area.

As set forth in the Section V grid analysis, the comparable parcels range in size from 6,600 to 7,440 square feet of land area and have each been improved with a 1-story or a 1.5-story dwelling of frame exterior construction. The homes range in age from 60 to 134 years old and were built between 1885 and 1959. The dwellings range in size from 1,078 to 1,183 square feet of living area. Each comparable has a full or partial basement, two of which have finished area. Two comparables have central air conditioning and each comparable has a garage ranging in size from 308 to 460 square feet of building area. The comparables sold between June and December 2017 for prices ranging from \$130,000 to \$180,000 or from \$109.89 to \$161.87 per square foot of living area, including land.

Based on this evidence and given the data on sales that occurred within the prior three-year timeframe, the appellant requested a reduced assessment for the subject property of \$39,000 reflective of a market value of approximately \$117,012 or \$150.02 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

On cross-examination, the board of review asked whether interior photographs were provided with the appeal to depict the lack of updating of the home since construction. It was acknowledged that there were no such photographs supplied with the appeal.

In further response, Mr. Ericson testified that there have been no additions made to the home nor any improvements to the interior as the dwelling is the same as when originally built. Mr. Ericson further noted that the board of review did not provide any interior photographs of its comparable dwellings. The Administrative Law Judge (ALJ) further followed-up questioning whether any remodeling had been done of either the bathroom or kitchen to which Mr. Ericson testified that it is original tile and an original bathtub.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,263. The subject's assessment reflects a market value of \$180,970 or \$232.01 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.

² Pursuant to the Property Tax Appeal Board procedural rules, a party has the right to represent himself or herself, but otherwise only attorneys licensed to practice law in the State of Illinois "shall be allowed to represent a party at a Property Tax Appeal Board hearing." (86 Ill.Admin.Code §1910.70(a) & (b))

The board of review representative Michelle Abell appeared at hearing with Dave Medlin, St. Charles Deputy Township Assessor, as the board of review's witness.

As to the appellant's comparable properties, Abell noted that appellant's comparable #1 was a much older dwelling and a 1.5-story rather than a 1-story like the subject. Abell testified that she researched the Multiple Listing Service (MLS) data and based upon that review, appellant's comparable #1 was in "well-below average condition." Abell further noted that neither appellant's comparable #2 nor #3 were advertised on the MLS which limited her ability to gauge the similarities and/or dissimilarities to the subject property. As to these two properties, pursuant to and order of the ALJ, the board of review produced copies of the PTAX-203 Illinois Real Estate Transfer Declarations related to the sales of appellant's comparables #2 and #3 (marked as Board of Review Hearing Exhibits 1 and 2, respectively). Each document depicts that the comparable was advertised prior to the sale transaction reflected therein.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .97 of a mile from the subject and in the same neighborhood code assigned by the assessor to the subject. The parcels range in size from 6,534 to 9,148 square feet of land area and are improved with one-story dwellings of frame exterior construction. The homes were built between 1940 and 1957 and range in size from 728 to 956 square feet of living area. Each comparable has a full basement and central air conditioning. Each property also has a garage with comparables #1, #2 and #3 ranging in size from 294 to 336 square feet of building area and comparable #4 is described as having ½ of a detached two-car garage which is situated on the lot line of an adjacent parcel, where both property owners share the garage. In his testimony, Medlin acknowledged that the shared garage feature was a negative factor for board of review comparable #4. The comparables sold from July 2017 to October 2018 for prices ranging from \$186,500 to \$225,000 or from \$229.19 to \$256.18 per square foot of living area, including land.

In addition, in the board of review's grid analysis, Medlin testified that "adjustments" were displayed to the board of review's sales prices based on "what" the township assesses for garages. In this regard, the board of review displayed garage market values for board of review comparables #1, #2 and #3 ranging from \$6,750 to \$8,671 resulting in adjusted sales prices for these comparables ranging from \$221.89 to \$245.63 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal at hearing, Mr. Ericson noted that board of review comparable #1 has 35% more land area than the subject property along with both garage and deck amenities that are not features of the subject. Besides noting that each of the board of review comparables have garages, Mr. Ericson further pointed out the board of review comparables #2, #3 and #4 are each larger dwellings than the subject.

Finally, Mr. Ericson also contended that the assessing officials were trying to devalue the garage amenity associated with the parties' comparable properties as compared to the subject that lacks a garage.

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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable sale #1 as this property is much older than the subject and is of a 1.5-story design as compared to the subject's 1-story design.

Each of the remaining six comparable properties has a garage, an amenity which both parties acknowledge adds value to a property, but which is not a feature of the subject property. In light of this superior amenity associated with each of the remaining six comparables, the Board finds that downward adjustments would be necessary to the properties to account for this feature and make the properties more equivalent to the subject property. Therefore, on this limited record, the Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with the board of review comparable sales. These comparables sold from June 2017 to October 2018 for prices ranging from \$165,000 to \$225,000 or from \$153.06 to \$256.18 per square foot of living area, including land. The Board finds the two lowest sales prices among these properties also sold in 2017, dates more remote in time from the valuation date at issue of January 1, 2019 and thus likely to require adjustments for time of sale. Furthermore, but for board of review comparable #1, the best comparable sales in the record are each larger than the subject dwelling. Under the principles of the economies of scale, the Board finds accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. However, but for board of review comparable #4, each of the best comparable sales in the record are also newer than the subject dwelling and the unrefuted testimony from the appellant's case-in-chief was that the dwelling is in original condition with no updates or modernizations. The subject's assessment reflects a market value of \$180,970 or \$232.01 per square foot of living area, including land, which the Board finds to be excessive for the subject in light of the lack of a garage, the age of 1946 and reported original condition. Based on this evidence and after thoroughly considering the testimony of the parties, the Board finds a reduction in the subject's assessment on market value grounds 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

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:

February 21, 2023



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

Maryann Ericson
1409 South 4th Street
St.Charles, IL 60174

COUNTY

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