



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

APPELLANT: Sean & Aneta Jereb  
DOCKET NO.: 19-01302.001-R-1  
PARCEL NO.: 09-14-327-020

The parties of record before the Property Tax Appeal Board are Sean & Aneta Jereb, 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:** \$79,956  
**IMPR.:** \$249,178  
**TOTAL:** \$329,134

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 brick exterior construction with 5,301 square feet of living area. The dwelling was constructed in 1998. Features of the home include an English-style full basement with finished area, central air conditioning, four fireplaces and a three-car garage with 744 square feet of building area. The property also features a 560 square foot inground swimming pool. The property has an approximately .97-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 information on three comparable sales located within the subject's neighborhood code and on the same street as the subject property. The comparables have sites with approximately .92 of an acre or 1.06 acres of land area. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 4,737 to 5,527 square feet of living area. The dwellings were built in 1994 or 1996. The comparables each

have a full basement with finished area, two of which have walkout designs. Each comparable has central air conditioning, two to four fireplaces and a garage that ranges in size from 767 to 1,247 square feet of building area. Comparable #1 has a 765 square foot inground swimming pool. The properties sold from May 2016 to July 2018 for prices ranging from \$720,000 to \$840,000 or from \$129.22 to \$177.33 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$275,000, which reflects an estimated market value of \$825,083 or \$155.65 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The appellants argued that sales prices from 1999 to 2019, Glen Eagles Ct. has consistently gone down in value and not up. The appellants asserted that the average of the three most comparable fair market value sales is approximately \$771,667 with an average EAV of \$257,220. The appellants believe the assessment request of \$275,000 is justified based on the data presented.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$329,134. The subject's assessment reflects a market value of \$988,390 or \$186.45 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 response to the appeal, the board of review submitted a memorandum prepared by the St. Charles Township Assessor. The assessor critiqued the appellants' submission. The assessor asserted that appellants' comparable #3 was not advertised for sale. In support of this claim, the assessor provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the transaction which disclosed the property was not advertised for sale. The assessor has recognized that sales have decreased in the subject neighborhood and assessments have been adjusted accordingly. The assessor reported that the subject's 2018 estimated market value was \$1,013,553; it was decreased to \$1,002,226 for 2019 and then further lowered by the Kane County Board of Review to \$987,500.

In support of its contention of the correct assessment of the subject property, the board of review, through the township assessor, submitted property record cards of the subject and five comparable sales located within the same neighborhood code as the subject property. The comparables have sites that range in size from approximately .93 of an acre to 1.21 acres of land area. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 5,414 to 6,918 square feet of living area. The comparables each have a basement with finished area, one of which has an English-style design and two have walkout designs. Each comparable has central air conditioning, two to five fireplaces and a garage that ranges in size from 933 to 1,029 square feet of building area. Four comparables each have an inground swimming pool ranging in size from 532 to 810 square feet. The properties sold from April 2016 to June 2018 for prices ranging from \$1,150,000 to \$1,600,000 or from \$181.97 to \$231.28 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 record contains nine suggested comparable sales for the Board's consideration. The Board gives less weight to appellants' comparable #2 as it lacks an inground swimming pool, a feature the subject enjoys. The Board also gives less weight to appellants' comparable sale #3 as the real estate transfer declaration disclosed this property was not advertised for sale, thus, the sale did not meet one of the key fundamental elements of an arm's-length transaction. The Board gives reduced weight to board of review comparables #2 through #5 due to their considerably larger dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparable sale #1 and board of review comparable sale #1. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. The comparables sold in August 2017 and April 2016 for prices of \$840,000 to \$1,150,000 or for \$177.33 and \$212.41 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$988,390 or \$186.45 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. 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: 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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