



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

APPELLANT: Jeffrey Heine
DOCKET NO.: 19-01797.001-R-1
PARCEL NO.: 12-10-208-004

The parties of record before the Property Tax Appeal Board are Jeffrey Heine, the appellant, by Mary Kate Gorman, Attorney at Law, in Chicago, 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: \$73,021
IMPR.: \$252,387
TOTAL: \$325,408

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 two-story dwelling of frame exterior construction with 3,881 square feet of living area. The dwelling was constructed in 2014. Features of the home include a basement with 1,459 square feet of finished area, central air conditioning, a fireplace and an attached three-car garage. The property has a 13,935 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales, one of which is located in the same neighborhood code as the subject and within .5 of a mile from the subject. The comparable parcels contain either 6,596 or 27,544 square feet of land area and are improved with either a 1.5-story or a 2-story dwelling of frame or stucco exterior construction. The dwellings range in age from 16 to 126 years old and range in size from 2,634 to 4,379 square feet of living area. Two comparables have basements with finished area and comparable #1 has a concrete slab

foundation. Each dwelling has central air conditioning, one or two fireplaces and either a 2.5-car or a 3-car garage. The comparables sold from March 2018 to June 2019 for prices ranging from \$750,000 to \$835,000 or from \$171.27 to \$317.00 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$268,862 which would reflect a market value of approximately \$806,667 or \$207.85 per square foot of living area, including land, when applying 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 \$325,408. The subject's assessment reflects a market value of \$977,201 or \$251.79 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 with information on three comparable with equity data which is not responsive to the appellant's overvaluation claim. Additionally, the board of review submitted documentation depicting that the subject property was being advertised on the open market as of March 2020 with an asking price of \$1,200,000. A copy of the Multiple Listing Service (MLS) data sheet depicts that after being on the market for 256 days, the asking price of the subject was reduced to \$1,150,000. Moreover, the listing information displayed that a contract was entered into on November 18, 2020. Based on the foregoing offering of the subject property for sale on the open market for a period of time, the board of review requests confirmation of the subject's estimated market value as reflected by its assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted data on three suggested comparable sales and the board of review submitted evidence of the 2020 listing of the subject property to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to the appellant's as comparable #1 is significantly older and lacks a basement when compared to the 5-year-old subject dwelling with a finished basement. The Board has also given no weight to appellant's comparables #2 and #3 as each dwelling is more than 1,000 square feet smaller than the subject home that has 3,881 square feet of living area.

The Board finds the best evidence of market value to be board of review's evidence of the March 2020 listing of the subject property with an asking price of at least \$1,150,000. The subject's assessment reflects a market value of \$977,201 or \$251.79 per square foot of living area, including land, which is below the recent listing price of the subject property and the best evidence of the subject's estimated market value in this record. Based on this evidence the Board finds a reduction in the subject's assessment due to alleged overvaluation 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: July 20, 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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