



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

APPELLANT: Tomas Rolskis  
DOCKET NO.: 19-02009.001-R-1  
PARCEL NO.: 15-34-203-001

The parties of record before the Property Tax Appeal Board are Tomas Rolskis, the appellant; 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:** \$3,284  
**IMPR.:** \$71,238  
**TOTAL:** \$74,522

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 brick and vinyl exterior construction with 2,967 square feet of living area. The dwelling is 64 years old. Features of the home include central air conditioning, a fireplace, a 420 square foot detached garage and a swimming pool.<sup>1</sup> The property has a .34 of an acre site and is located in Aurora, Aurora 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 that were located "1 block", "2 blocks" or .2 of a mile from the subject. The comparables had lots ranging in size from .047 to .29 of an acre of land area that were improved with 1-story or 1.5-story dwellings of wood, vinyl or stone and wood exterior construction. The homes were either 64 or 65 years old and had finished basements and central air conditioning. One comparable had a fireplace and a porch.

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<sup>1</sup> The Board finds the best evidence of the size of the subject's dwelling and garage was the sketch of the subject's improvements submitted by the board of review.

The comparables sold from December 2016 to October 2018 for prices ranging from \$149,000 to \$153,000 or from \$69.41 to \$103.47 per square feet of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$69,150.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,522. The subject's assessment reflects a market value of \$223,790 or \$75.43 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 three comparable sales that were located from .31 to .66 of a mile from the subject. The comparables lot sizes were not disclosed. The comparables were part 1.5-story and part 1-story or part 2-story and part 1-story dwellings of frame construction that were either 19 or 109 years old. Other features included basements, central air conditioning and garages ranging in size from 576 to 1,020 square feet of building area. One comparable had a fireplace and another had a 490 square foot enclosed frame porch. The comparables sold from May 2017 to November 2018 for prices ranging from \$205,000 to \$220,000 or from \$101.66 to \$157.94 per square feet of living area, including land.

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

### **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 parties submitted a total of six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sale #1, as well as the board of review's comparable sales #2 and #3, due to their sale dates occurring greater than 15 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparable sales were similar to the subject in location and some features. These sales also sold proximate in time to the January 1, 2019 assessment date at issue. These most similar comparables sold for prices ranging from \$149,000 to \$216,000 or from \$91.17 to \$104.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$223,790 or \$75.43 per square foot of living area, including land, which falls slightly above the range established by the best comparable sales in this record on a total market value basis but below the range on a per square foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, such as their smaller sizes, the Board finds the subject's slightly higher total estimated market value 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:

April 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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COUNTY

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