



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

APPELLANT: Dan Rowan
DOCKET NO.: 19-02297.001-R-1
PARCEL NO.: 03-28-152-006

The parties of record before the Property Tax Appeal Board are Dan Rowan, the appellant, by Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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: \$28,689
IMPR.: \$69,651
TOTAL: \$98,340

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 construction with 2,358 square feet of living area. The dwelling was constructed in 1980. Features of the home include a 1,179 square foot walkout basement, central air conditioning, a fireplace and a 714 square foot garage. The property has a 52,272 square foot site and is located in Sleepy Hollow, Dundee Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that are located from .46 to 1.15 miles from the subject. The comparables have sites ranging in size from 14,810 to 39,204 square feet of land area that are improved with two-story dwellings of frame construction. The homes range in size from 2,264 to 2,608 square feet of living area and were built between 1973 and 1998. The comparables have basements ranging in size from 975 to 1,348 square feet of building area,

one of which features a walkout with 403 square feet of finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 720 square feet of building area. The comparables sold from January 2017 to May 2019 for prices ranging from \$220,000 to \$300,000 or from \$97.17 to \$115.87 per square foot of living area, including land. Based on this evidence the appellant requested that the subject's total assessment be reduced to \$82,599.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,340. The subject's assessment reflects a market value of \$295,315 or \$125.24 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 are located from .43 to 1.00 mile from the subject. The comparables have sites ranging in size from 15,246 to 29,621 square feet of land area that are improved with two-story dwellings of frame construction. The homes range in size from 2,160 to 2,420 square feet of living area and were built between 1980 and 1989. Two comparables have basements of either 1,080 or 1,300 square feet of building area, one of which has 975 square feet of finished area and the other features a walkout. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 434 to 805 square feet of building area. The comparables sold in either October or December 2019 for prices ranging from \$295,000 to \$320,000 or from \$125.05 to \$139.81 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 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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1 due to its sale occurring greater than 23 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparables were similar to the subject in location, size, age and some features. These comparables sold for prices ranging from \$260,900 to \$320,000 or from \$103.53 to \$139.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$295,315 or \$125.24 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not justified.

¹ Some specific information regarding the appellant's comparables was gleaned from the board of review's submission, as the appellant's comparable grid was incomplete.

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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