



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

APPELLANT: Susan Norton  
DOCKET NO.: 19-02301.001-R-1  
PARCEL NO.: 03-23-131-019

The parties of record before the Property Tax Appeal Board are Susan Norton, 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:** \$25,993  
**IMPR.:** \$53,404  
**TOTAL:** \$79,397

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 1,818 square feet of living area. The dwelling was constructed in 1951. Features of the home include a 1,558 square foot basement, central air conditioning, a fireplace and a 572 square foot garage.<sup>1</sup> The property has a 33,977 square foot site and is located in East Dundee, 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 within 6 blocks from the subject. The comparables have sites ranging in size from 16,988 to 65,776 square feet of land area that are improved with 1-story dwellings of frame or masonry construction containing

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<sup>1</sup> The board of review reports the subject has an unfinished basement; however, the Board finds the appellant failed to disclose whether the subject has finished basement area in Section III-Description of Property on the appeal form.

from 1,878 to 3,092 square feet of living area. The homes were built between 1941 and 1987. The comparables have basements, one of which has finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 504 square feet of building area.<sup>2</sup> The comparables sold from December 2017 to July 2018 for prices ranging from \$157,500 to \$366,500 or from \$63.05 to \$126.92 per square foot of living area, including land. Based on this evidence the appellant requested that the subject's total assessment be reduced to \$60,712.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,397. The subject's assessment reflects a market value of \$238,429 or \$131.15 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, one of which was also submitted by the appellant, that are located within .40 of a mile from the subject. The comparables have sites ranging in size from 37,026 to 94,961 square feet of land area that are improved with 1-story dwellings of masonry construction containing from 1,610 to 2,214 square feet of living area. The homes were built between 1955 and 1987. The comparables have basements, one of which has finished area, central air conditioning, one or two fireplaces and a garage with either 462 or 504 square feet of building area. The comparables sold from April 2018 to January 2019 for prices ranging from \$277,000 to \$281,000 or from \$126.92 to \$172.05 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 six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3, due to their significantly larger size and/or their sale occurring greater than 12 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparables are more similar to the subject in location, style, size, age and features. These comparables sold for prices ranging from \$173,300 to \$281,000 or from \$92.28 to \$172.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$238,429 or \$131.15 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not justified.

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<sup>2</sup> 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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