



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

APPELLANT: Malcolm Morris
DOCKET NO.: 19-02302.001-R-1
PARCEL NO.: 03-28-202-025

The parties of record before the Property Tax Appeal Board are Malcolm Morris, 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: \$28,397
IMPR.: \$99,395
TOTAL: \$127,792

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 and brick exterior construction with 3,718 square feet of living area. The dwelling was constructed in 1988. Features of the home include a 1,584 square foot walkout basement, central air conditioning, a fireplace and a 914 square foot garage.¹ The property has a 44,867 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 three comparable sales that are located from .58 to 1.05 miles from the subject. The comparables have sites ranging in size from 15,246 to 64,469 square feet

¹ The board of review reports the subject has an unfinished walkout basement; however, the Board finds the appellant failed to disclose the subject's walkout basement feature or whether the subject has finished basement area in Section III-Description of Property on the appeal form.

of land area that are improved with 2-story or 1-story dwellings of frame or frame and brick exterior construction containing from 2,850 to 3,890 square feet of living area. The homes were built in either 1966 or 1978. The comparables have basements ranging in size from 1,064 to 1,290 square feet of building area, one of which has 532 square feet of finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 575 to 720 square feet of building area. The comparables sold from June 2018 to March 2019 for prices ranging from \$187,000 to \$234,500 or from \$48.07 to \$82.28 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$83,251.²

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,792. The subject's assessment reflects a market value of \$383,760 or \$103.22 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 five comparable sales that are located from .63 to 1.53 miles from the subject. The comparables have sites ranging in size from 29,621 to 51,401 square feet of land area that are improved with 2-story or 1-story dwellings of frame, frame and brick or frame and stone exterior construction containing from 3,096 to 3,602 square feet of living area. The homes were built between 1978 and 2003. The comparables have basements ranging in size from 1,290 to 2,503 square feet of building area, four of which have finished area ranging from 283 to 1,353 square feet. Three comparables feature a basement walkout and one comparable has a lookout basement. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 640 to 1,101 square feet of building area. The comparables sold from March 2018 to April 2020 for prices ranging from \$379,900 to \$482,500 or from \$118.28 to \$141.10 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 eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, due to their significantly smaller size

² 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.

when compared to the subject. The Board also gives less weight to the board of review's comparables #2 and #5, due to either their significantly smaller size when compared to the subject or their sale occurring greater than 16 months after to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparables are similar to the subject in location, size, age and some features. However, the best comparables contain two dissimilar 1-story dwellings submitted by the parties, which also do not have a walkout basement feature, like the subject. Nevertheless, the best comparables sold for prices ranging from \$187,000 to \$482,500 or from \$48.07 to \$141.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$383,760 or \$103.22 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. 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: 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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