



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

APPELLANT: James and Sally Dunn
DOCKET NO.: 19-02336.001-R-1
PARCEL NO.: 03-16-126-003

The parties of record before the Property Tax Appeal Board are James and Sally Dunn, the appellants, by attorney Laura Godek, of Laura Moore Godek, PC in McHenry; and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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: \$22,386
IMPR.: \$124,266
TOTAL: \$146,652

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a part 1-story and part 2-story dwelling of frame and masonry exterior construction with 4,188 square feet of living area. The dwelling was built 20 years ago. Features of the home include a finished basement, central air conditioning, two fireplaces, and a 3-car garage. The property has a 19,602-square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellants submitted a copy of an appraisal estimating the subject property had a market value of \$440,000 as of January 1, 2019. The appraisal was prepared by Jerzy Siudyla, a State of Illinois Certified Residential Real Estate Appraiser. The client and the intended user is Mrs. Sally Dunn; the intended purpose is to evaluate the retrospective market value of the subject

for property tax matters; the property rights appraised were fee simple; and the appraiser performed a physical inspection and analysis of the site and improvement on January 7, 2019.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four sales located from .05 of a mile to 2.76 miles from the subject property. The comparables were improved with similar "traditional" design homes of similar quality as the subject property. The comparables ranged in size from 2,538 to 4,074 square feet of living area and ranged in age from approximately 20 to 25 years old. Each comparable has a basement, three with finished area. Each comparable also has central air conditioning and a 3-car garage. The comparables sold from April to December 2018 for prices ranging from \$388,000 to \$470,000 or from \$102.70 to \$152.88 per square foot of living area, land included. The appraiser made adjustments to the comparables for differences from the subject property including room count, dwelling size, basement finish, patio/deck, and exterior condition taking into account deferred maintenance. After adjustments, the appraiser arrived at adjusted prices ranging from \$375,000 to \$442,000 and arrived at an estimated market value of the subject property of \$440,000 as of January 1, 2019. The appraiser noted that although comparable #4 was located in a different township than the subject, he considered this comparable to be in the same market area, although he gave it less weight due to being less proximate in distance from the subject property. As part of his report, the appraiser attached an inspection report of the subject's exterior which contained description of the damage in various areas with woodpecker holes that left exposed insulation and points of entry for moisture. The estimated cost to cure these defects was \$27,280.

In further support of the overvaluation argument, the appellants submitted information on seven comparable sales that were located from 315 feet to .5 of a mile from the subject property. The comparables consist of 2-story dwellings of varying exterior construction ranging in age from 13 to 17 years old. The dwellings range in size from 3,256 to 3,908 square feet of living area. Each comparable has a full basement with one basement having a walkout and two with finished area. Each comparable also features central air-conditioning and a 2-car or a 3-car garage. Six comparables each have either one or two fireplaces. The comparables sold from January 2018 to September 2019 for prices ranging from \$260,000 to \$410,000 or from \$79.85 to \$108.64 per square foot of living area, land included. The appellants also submitted Multiple Listing Service (MLS) data sheets associated with each comparable sale.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$111,459. The requested assessment would reflect an approximate market value of \$334,410 or \$79.85 per square foot of living area, land included, 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 equalized assessment for the subject of \$156,402. The subject's assessment reflects a market value of \$469,676 or \$112.15 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 overvaluation argument, the board of review submitted information on five comparable sales located from .05 to .91 of a mile from the subject property. The board of

review comparable #4 is the same property as appellant's comparable #6. The comparables have sites that range in size from 15,682 to 30,056 square feet of land area and are improved with 1-story or 2-story frame dwellings ranging in size from 2,280 to 4,930 square feet of living area. The dwellings were built from 1996 to 2007. Each comparable has a basement, two with finished area. Three comparables have central air-conditioning, one to three fireplaces, and a garage ranging in size from 713 to 1,012 square feet of building area. The comparables sold from March to December 2019 for prices ranging from \$365,000 to \$625,000 or from \$95.15 to \$160.09 per square foot of living area, land included. The board of review through the Township Assessor also submitted a grid analysis of the appellants' comparable properties and a memorandum noting the differences of the appellants' comparables to the subject property.

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

In rebuttal, the appellants' counsel submitted MLS data sheets associated with each of the board of review comparables along with a memorandum critiquing the board of review comparables as differing from the subject in key respects such as having a walkout basement, extra garage, substantially larger or smaller dwelling size, 2-story design, and/or inground swimming pool. Conversely, the appellants argued that their comparables are more equivalent to the subject.

Conclusion of Law

The appellants contend that 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants submitted seven comparable sales along with an appraisal report, and the board of review submitted five comparable sales in support of their respective positions before the Property Tax Appeal Board. One of the comparable properties was submitted by both parties. The Board gave less weight to appellants' comparables #1 through #6 based on their smaller dwelling sizes and/or dissimilar unfinished basements when compared to the subject. The Board gave less weight to board of review comparables #1, #3, #4, and #5 based on having dissimilar walkout basements, 2-story design, additional integral garage, larger dwelling size, and/or inground swimming pool amenity when compared to the subject. The Board also gave less weight to board of review comparable #2 based on its smaller 2,280-square foot dwelling size compared to the subject's dwelling size of 4,188 square feet of living area.

The Board finds the best evidence of market value to be the appraisal provided by the appellants arriving at a market value estimate of \$440,000. The appellants' appraiser utilized comparable sales that had varying degrees of similarity to the subject property. The Board finds that the appraiser also adjusted the comparables for differences from the subject property and the adjustments appear reasonable and logical. Moreover, the appraiser personally inspected the subject property and took into account the condition of the subject including lack of upgrades and deferred maintenance by making adjustments to the comparable sales accordingly. The

Board finds the appraised value of \$440,000 is below the market value reflected by the subject's assessment of \$469,676.

In addition, the Board finds that the subject appears to be overvalued based on appellants' comparable sale #7 which was most similar of all comparables submitted by both parties in terms of location, age, site size, dwelling size, design, and most features, and presented with a recent sale date in June 2019 for a price of \$410,000 or \$108.64 per square foot of living area, including land, a price lower than the subject's reflected market value of \$469,676 or \$112.15 per square foot of living area, land included. This sale was not available to the appraiser at the time of his report in January 2019. In conclusion, based on the evidence in this record, the Board finds that the unadjusted raw sales submitted by the board of review do not overcome what appears to be a credible appraisal report that utilized comparables similar to the subject with reasonable and logical adjustments made to the comparables for differences from the subject. Therefore, based on this record, the Board finds a reduction in the subject's assessment is 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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