



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

APPELLANT: Elouise Magnuson
DOCKET NO.: 19-02356.001-R-1
PARCEL NO.: 03-20-477-018

The parties of record before the Property Tax Appeal Board are Elouise Magnuson, 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 **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: \$21,486
IMPR.: \$91,319
TOTAL: \$112,805

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 2-story dwelling of frame construction with 3,223 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 651 square feet of building area. In addition, the subject has an integral garage space containing 147 square feet of building area. The property has a 17,424 square foot site and is located in West 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 six comparable sales located from .11 to .21 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 10,890 to 18,295 square feet of land area and are improved with 2-story dwellings of frame construction that range in size from 2,891 to 3,328 square feet of living area. The dwellings were built in either 2003 or 2004. Each comparable

has a basement with one having a lookout basement with finished area. Each dwelling also has central air conditioning; five comparables have a fireplace; and each comparable has a garage ranging in size from 441 to 651 square feet of building area in addition to an integral garage space ranging in size from 80 to 240 square feet of building area. The comparables sold from January 2017 to December 2018 for prices ranging from \$245,000 to \$380,000 or from \$77.56 to \$117.90 per square foot of living area, including land. The appellant provided the property information sheets and a narrative memorandum arguing in support of the requested assessment reduction. Based on this evidence and argument, the appellant requested the subject's total assessment be reduced to \$107,500 which would reflect an approximate market value of \$322,532 at the statutory assessment amount of 33.33%.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,891. The subject's assessment reflects a market value of \$360,033 or \$111.71 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 four comparable sales located from .04 to .20 of a mile from the subject and within the same assessment neighborhood code as the subject property. The board of review comparable #2 is the same property as appellant's comparable #5. The comparables have parcels ranging in size from 10,890 to 14,374 square feet of land area and are improved with 2-story dwellings of frame construction that range in size from 2,891 to 3,223 square feet of living area. The dwellings were built in either 2003 or 2004. Each dwelling has a partially finished basement with two being walkout basements and one a lookout basement. Each home also has central air conditioning, one fireplace, and a garage containing either 600 or 651 square feet of building area. In addition, each comparable has an integral garage space containing either 147 or 240 square feet of building area. The comparables sold from March 2017 to May 2019 for prices ranging from \$360,000 to \$400,000 or from \$113.96 to \$127.95 per square foot of living area, including land. The board of review through the Township Assessor also submitted comments asserting that the comparables submitted by the appellant are dissimilar to the subject property and/or are invalid sales.

Based on this evidence and argument, the board of review requested the assessment be sustained.

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

¹ Although the appellant requested an assessment reduction to both land and improvement/building, the record does not contain evidence of land sales. Therefore, the Property Tax Appeal Board will analyze and determine the value of the subject property with land and improvement together. See Showplace Theatre Company v. Property Tax Appeal Board, 145 Ill.App 3d. 774 (2nd Dist. 1986).

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted a total of nine comparable properties for the Board's consideration which includes the parties' common comparable. The Board gave less weight to appellant's comparable #4, along with board of review comparables #1 and #3 based on their sale dates in 2017, sale dates less proximate in time to the January 1, 2019 assessment date at issue and, therefore, less likely to be indicative of subject's market value as of the assessment date than the remaining sales in the record. The Board gave less weight to board of review comparable #4, and the parties' common comparable due to these dwellings having walkout or lookout basements with finished area, dissimilar to the subject's standard, unfinished basement. Finally, the Board gave less weight to appellant's comparable #6 due to this sale having not been advertised and transference using a quit claim deed, calling into question the arm's-length nature of the transaction.

The Board finds the best evidence of market value to be appellant's comparables #1, #2, and #3. the remaining three comparables submitted by the appellant. These three best comparables in the record are most similar to the subject in location, design/style, age, dwelling size, basement type, and most features. These two best comparables in the record sold from May to December 2018 for prices ranging from \$312,500 to \$331,500 or from \$99.61 to \$108.09 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$360,033 or \$111.71 per square foot of living area, including land, which is higher than the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds that the subject property is overvalued and a reduction in the subject's total assessment is warranted.

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: October 19, 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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