



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

APPELLANT: Steven Stecker
DOCKET NO.: 19-02357.001-R-1
PARCEL NO.: 02-24-251-007

The parties of record before the Property Tax Appeal Board are Steven Stecker, 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: \$25,591
IMPR.: \$87,742
TOTAL: \$113,333

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 is improved with a two-story single-family dwelling of frame and masonry construction containing 3,242 square feet of living area.¹ The dwelling was constructed in 2008. Features of the home include an unfinished full "lookout style" basement, central air conditioning, a fireplace and a three-car garage. The property has a 9,583 square foot site and is located in Gilberts, Rutland Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$340,000 as of August 21, 2019. The appraisal was prepared by Travis Johnson, a State of Illinois Certified

¹ There is a slight size dispute between the parties where the appellant's appraiser reported a dwelling size of 3,242 square feet supported by a detailed schematic drawing and the assessing officials report a dwelling size of 3,225 square feet as set forth on a property record card with no schematic drawing to support the calculation. For purposes of this appeal, the Board finds the appellant presented the best supported evidence of the subject's dwelling size.

Residential Real Estate Appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

Johnson set forth information on three comparable sales and one active listing located from .23 to .59 of a mile from the subject property. The parcels range in size from 9,583 to 13,068 square feet of land area and have each been improved with a two-story dwelling containing 3,242 square feet of living area. The homes each have an unfinished basement, central air conditioning, a fireplace and a three-car garage. The homes range in age from 6 to 13 years old. Three of the comparables sold in June or July 2019 for prices ranging from \$320,000 to \$362,500 or from \$98.70 to \$111.81 per square foot of living area, including land. The listing had an asking price of \$379,900 or \$117.18 per square foot of living area, including land.

After making adjustments to the comparables for any concessions and/or for differences from the subject in site size, view, quality of construction, age and/or outdoor amenities, the appraiser estimated the comparables had adjusted prices ranging from \$320,000 to \$355,800, including land. Based on this data, Johnson opined the subject had an estimated value under the sales comparison approach of \$340,000, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to approximately reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,056. The subject's assessment reflects a market value of \$357,526 or \$110.28 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 response to the appellant's evidence, the board of review submitted a memorandum from the Rutland Township Assessor's Office indicating that the subject and each comparable in the appellant's appraisal report are similar model dwellings.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four comparable sales located from .09 to .68 of a mile from the subject property. The parcels range in size from 11,761 to 27,878 square feet of land area and have each been improved with a two-story dwelling of vinyl or brick and vinyl siding exterior construction containing 3,225 square feet of living area. The homes each have an unfinished basement, one of which is a "lookout style." Features include central air conditioning and a 617 square foot garage. Three of the homes each have a fireplace. The homes range in age from 7 to 13 years old. The comparables sold from July 2016 to December 2017 for prices ranging from \$304,000 to \$375,000 or from \$94.26 to \$116.28 per square foot of living area, including land. Based on the foregoing 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record to be the appraisal submitted by the appellant which presented an opinion of value of \$340,000 for the subject property. The Board further finds that the comparable sales and listing in the appraisal were located in relatively close proximity to the subject and were similar to the subject in design, size and several other features. Most importantly the Board finds the comparables in the appraisal sold or were listed proximate in time to the assessment date at issue of January 1, 2019.

In contrast, the Board has given little weight to the comparable sales presented by the board of review which sold in 2016 and 2017, dates more remote in time to the valuation date than the sales set forth in the appellant's appraisal report and thus less likely to be indicative of the subject's estimated market value as of January 1, 2019.

The subject property has an assessment that reflects a market value of \$357,526, including land, which is greater than the appraised value conclusion. The Board finds on this record that the subject property had a market value of \$340,000 as of the assessment date at issue and based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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:

December 21, 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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