



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

APPELLANT: Robert B. & Roberta L. Koverman  
DOCKET NO.: 19-02371.001-R-1  
PARCEL NO.: 15-12-458-002

The parties of record before the Property Tax Appeal Board are Robert B. & Roberta L. Koverman, the appellants; 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:** \$14,054  
**IMPR.:** \$95,615  
**TOTAL:** \$109,669

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 consists of a part two-story and part one-story dwelling of frame and brick construction with 2,503 square feet of living area. The dwelling was constructed in 2007. Features of the home include a 1,442 square foot basement, central air conditioning, a fireplace and a 380 square foot garage. The property has a 6,000 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted a grid analysis containing three comparable sales that are located from 60 feet to .75 of a mile from the subject. The comparables have sites ranging in size from 6,534 to 8,712 square feet of land area that are improved with part two-story and part one-story dwellings of frame or frame and brick construction ranging in size from 2,604 to 2,748 square feet of living area. The homes were built in either 2006 or 2008. Features of the comparables include

basements ranging in size from 1,587 to 1,836 square feet of building area, central air conditioning and either a 357 or a 378 square foot garage. Two comparables each have one fireplace. The comparables sold in either June or December 2017 for prices ranging from \$280,000 to \$326,000 or from \$107.53 to \$118.63 per square foot of living area, including land.

The appellants' submission included a letter revealing that the subject, as well as appellants' comparables #1 and #2 are located in the "Reserve" development and appellants' comparable #3 is located in the original "Stonegate West" development, which has a more convenient access to the community swimming pool and club house. The appellants contend that the board of review's comparables are all located over a mile from the subject and the appellants' comparables #1 and #2 represent the best comparative choices.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$101,000, which reflects a market value of \$303,303 or \$121.18 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal." The subject has a total assessment of \$109,669. The subject's assessment reflects a market value of \$329,336 or \$131.58 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 a grid analysis containing three comparable sales that are located from .20 to .36 of a mile from the subject. The comparables site sizes were not disclosed. The comparables are improved with part two-story and part one-story dwellings of frame and brick construction each containing 2,604 square feet of living area. The homes were built in either 2005 or 2006. Features of the comparables include a 1,572 square foot basement, central air conditioning, a fireplace and a 357 square foot garage. The comparables sold from August 2016 to September 2017 for prices ranging from \$351,750 to \$380,000 or from \$135.08 to \$145.93 per square foot of living area, including land.

The board of review's submission included an assessment grid analysis containing three comparable properties to show that the subject is being uniformly assessed.

Based on this evidence the board of review requested that the subject's assessment be increased to \$113,458, which would reflect a market value of \$340,715 or \$136.12 per square foot of living area, land included.

The appellants were notified of the suggested increase and given thirty (30) days to respond to the board of review's request. The appellants did not respond to the Property Tax Appeal Board by the established deadline.

### **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 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 board of review's comparable sale #2 due to its sale date occurring greater than 28 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparable sales are similar to the subject in location, style, age and features. However, all of these comparables are larger than the subject and have sale dates that occurred greater than 12 months prior to the January 1, 2019 assessment date at issue. Nevertheless, the best comparable sales occurred from June to December 2017 for prices ranging from \$280,000 to \$380,000 or from \$107.53 to \$145.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$329,336 or \$131.58 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. Finally, the Board gives less weight to the board of review's equity analysis, as this evidence is not responsive to the overvaluation argument brought by the appellants. Based on this evidence 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.

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Chairman



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Member



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Member



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Member

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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: November 16, 2021



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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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