



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

APPELLANT: Jacob and Melissa Cate  
DOCKET NO.: 19-02377.001-R-1  
PARCEL NO.: 12-28-232-003

The parties of record before the Property Tax Appeal Board are Jacob and Melissa Cate, 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:** \$ 10,683  
**IMPR.:** \$ 95,303  
**TOTAL:** \$105,986

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 one-story single-family dwelling of frame and brick exterior construction with 2,089 square feet of living area. The dwelling was constructed in 1986. Features of the home include a full basement with a 660 square foot recreation room,<sup>1</sup> central air conditioning, a fireplace and a two-car garage containing 484 square feet of building area. The property has a 9,854 square foot site and is located in Batavia, Batavia Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. As part of the appeal, the appellants acknowledged that the subject was purchased in November 2017 for \$327,000 or \$156.53 per square foot of living area, including land.

---

<sup>1</sup> As depicted on the subject's property record card a recreation room differs from a finished basement. In rebuttal, the appellants indicated the basement has a drop ceiling in ¼ of the area "with carpet on the walls"; no plumbing, flooring, dry wall, partitions, etc. While the appellants noted the assessing officials did not present a photograph of the finished basement area, the Board notes that neither did the appellants support their assertion with a photograph.

In support of the overvaluation argument, the appellants submitted information on four comparable sales along with printouts from the township assessor's website for each property. The properties are located in the same assessment neighborhood code as is assigned to the subject and are within 2,000 feet of the subject. The parcels range in size from 10,320 to 11,800 square feet of land area and are each improved with either a 1-story or a 1.5-story dwelling of frame, brick or frame and brick exterior construction. The homes were built between 1983 and 1990 and range in size from 1,732 to 2,596 square feet of living area. Each comparable has a full or partial basement, two of which have finished recreation rooms of 527 and 864 square feet, respectively.<sup>2</sup> Features include central air conditioning, a fireplace and two-car garage. The properties sold from July 2016 to November 2019 for prices ranging from \$265,500 to \$305,000 or from \$116.32 to \$160.22 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduced total assessment of \$96,046 which would reflect a market value of approximately \$288,167 or \$137.94 per square foot of living area, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,986. The subject's assessment reflects a market value of \$318,276 or \$152.36 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 appeal, the board of review submitted data gathered by the township assessor for the appeal that had been presented before the Kane County Board of Review. As the appellants submitted only three of the properties from that local appeal, some of the assessor's remarks in a memorandum do not apply before the Property Tax Appeal Board. The Board will analyze only those aspects of the submission that apply to the evidence herein.

The township assessor's memorandum asserts that the subject's November 2017 sale price is the best indication of market value as of January 1, 2019. The assessor asserted that four one-story sales have occurred in the subject's neighborhood which are reflected by the appellants' comparables #1 and #2 along with board of review comparable #1 and the subject property.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on three comparables, one of which sold. As the equity data is not responsive to the overvaluation appeal, the Board will not analyze that information. Comparable #1 presented by the board of review is located in the same assessment neighborhood code as is assigned to the subject and in the subject's subdivision. The parcel contains 12,542 square feet of land area and is improved with a one-story dwelling of frame and brick exterior construction and was built in 1996. The dwelling contains 1,858 square feet of living area with a full basement with 1,500 square feet of finished recreation room area. Features include central air conditioning, two fireplaces and two-car garage. The home also has a whirlpool spa and sold in June 2017 for \$349,000 or for \$187.84 per square foot of living area, including land. Based

---

<sup>2</sup> The board of review included the property record cards for appellants' comparables #1 and #2 which made the distinction between "finished basement rec" and "finished basement living area."

on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants noted the erroneous summary of the appellants' evidence by the township assessor for this appeal before the Property Tax Appeal Board. While the board of review did not address appellant's comparable #4, the appellants argue this property is most similar to the subject. As to the subject's sales price, the appellants argue the 2017 sale price does not reflect its current value; the appellants infer that they "overpaid" for the property and should not be punished for that action.

As to board of review sale #1, the appellants note this home is ten years newer than the subject dwelling and with more "upscale executive features."

### **Conclusion of Law**

The appellants contend 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.

As the appellants questioned the methodology of determining market value as part of their rebuttal submission, the statutes are clear that, except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Illinois Supreme Court has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970).

For this overvaluation appeal, the parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board along with evidence that the subject property was purchased in November 2017. The Board has given reduced weight to appellants' comparable #1 as this sale occurred in 2016, a date most remote in time from the valuation date at issue of January 1, 2019, when compared to other sales in the record. The Board has also given reduced weight to board of review comparable #1 given that the dwelling is newer than the subject comparable as compared to other sales in the record which are closer in age to the subject dwelling.

The Board finds the best evidence of market value to be appellants' comparable sales #2, #3 and #4 along with consideration of the subject's November 2017 purchase price. These properties, including the sale of the subject, sold from March 2017 to November 2019 for prices ranging from \$265,500 to \$327,000 or from \$116.32 to \$156.53 per square foot of living area, including land. The Board recognizes that two of the three best comparable sales being analyzed are each

significantly larger than the subject dwelling; accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, the Board finds the subject dwelling would be expected to have a higher per-square-foot value than appellants' comparable #3 and #4. The subject's assessment reflects a market value of \$318,276 or \$152.36 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, similar to appellant's comparable #2 and below the subject's recent 2017 purchase price on a per-square-foot basis. The Board finds the appellants did not establish that the subject's November 2017 sales price was anything other than an advertised arm's length sale transaction between unrelated parties which ordinarily would be reflective of a property's market value or fair cash value.

Therefore, based on the foregoing facts, the Property Tax Appeal Board finds that the appellants have failed to establish overvaluation of the subject property by a preponderance of the evidence and thus, no reduction is warranted on this record.

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: November 16, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jacob and Melissa Cate  
920 Towne Avenue  
Batavia, IL 60510

COUNTY

Kane County Board of Review  
Kane County Government Center  
719 Batavia Ave., Bldg. C, 3rd Fl.  
Geneva, IL 60134