



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

APPELLANT: Joel Siegler
DOCKET NO.: 19-02431.001-R-1
PARCEL NO.: 12-04-476-079

The parties of record before the Property Tax Appeal Board are Joel Siegler, 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 ***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: \$98,324
IMPR.: \$250,733
TOTAL: \$349,057

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 dwelling of frame construction with 3,346 square feet of living area. The dwelling was built in 2018. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached three-car garage. The property has a 10,624 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellant contends overvaluation as the basis of the appeal based on construction costs and comparable sales. With respect to the recent construction cost aspect of his argument the appellant completed Section VI of the appeal indicating the land was purchased in March 2018 for a price of \$379,146. The appellant further indicated the cost to construct the dwelling was \$761,282, the appellant did not act as the general contractor, and no non-compensated labor was performed. The appellant also disclosed that an occupancy permit was issued on March 7, 2018. The price of the land and the home totaled \$1,140,428. In Section III of the appeal the appellant

reported the date and price of the most recent sale of the property was March 1, 2018 for a price of \$1,140,428, equivalent to the sum of the cost of the land and the construction costs for the dwelling.

In further support of the overvaluation argument the appellant submitted information on five comparable sales improved with two-story dwellings that range in size from 2,629 to 3,927 square feet of living area. The homes were built from 1996 to 2018. Each comparable has a basement with three having finished area, central air conditioning, one fireplace and a 2.5-car or a 3-car garage. These properties have sites ranging in size from 12,691 to 49,732 square feet of land area. The sales occurred from November 2016 to September 2018 for prices ranging from \$710,000 to \$920,000 or from \$204.22 to \$295.93 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's assessment be reduced to \$271,503, which would reflect a market value of approximately \$814,590 or \$243.45 per square foot of living area, including land, at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$349,057. The subject's assessment reflects a market value of \$1,048,219 or \$313.28 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 support of its contention of the correct assessment the board of review submitted a letter from the Geneva Township Assessor explaining the subject property is located in Cooper Woods, a high-end, exclusive neighborhood of executive homes in the central part of Geneva Township. She further explained the subject property is valued below its purchase price of \$1,140,428, which price is also reflected on the copy of the subject's property record card submitted by the board of review. The township assessor further stated that the comparables submitted by the appellant are located in nice high-end neighborhoods, however, the subject property is located in a much superior neighborhood. The assessor reviewed the comparables submitted by the appellant and determine they would have adjusted prices ranging from \$278.45 to \$342.14 per square foot of living area, including land.

The board of review submitted a grid analysis prepared by the assessor of the appellant's comparables and one additional comparable sale identified by the township assessor. The grid analysis, however, is practically illegible, however, it appears the additional sale provided by the assessor is composed of a two-story dwelling of brick construction with 3,938 square feet of living area. The dwelling was built in 1996 and is located on a site with 24,829 square feet of land area. The property has a basement that is partially finished, one fireplace and a four-car garage. This property sold in January 2016 for a price of \$1,000,000 or \$253.94 per square foot of living area, including land. The assessor asserted this comparable would have an adjusted price of \$343.54 per square foot of living area, including land.

In rebuttal the appellant submitted two new comparables located in the subject's neighborhood and contends he is being assessed more than these other homes and a recent sale should help lower all the assessed values. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. 86 Ill.Admin.Code 1910.66(c).

This section of the Property Tax Appeal Board's rules precludes new comparables from being submitted as rebuttal evidence. Based on this rule, the Board finds that it can give no consideration to the new comparables provided by the appellant in rebuttal in determining the correct assessment of the subject property.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in this record to be the construction costs and purchase price of the subject property. The appellant indicated the home was completed in 2018 with the sum of the cost of the land and the construction costs of \$1,140,428. The appellant further indicated that the most recent purchase price for the property was \$1,140,428, which was also reflected on the copy of the subject's property record card submitted by the board of review. The subject's assessment reflects a market value of \$1,048,219, which is below the purchase price and/or construction costs incurred in 2018. The Board finds this evidence demonstrates the subject property is not overvalued for assessment purposes for the tax year at issue.

Less weight is given the comparables sales provided by the parties due to differences from the subject in location, age and/or date of sale not being proximate in time to the assessment date.

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.



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: May 18, 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

Joel Siegler
1455 Cooper Lane
Geneva, IL 60134

COUNTY

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