



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

APPELLANT: Steven & Mary Spoerl  
DOCKET NO.: 19-02457.001-R-1  
PARCEL NO.: 09-24-100-017

The parties of record before the Property Tax Appeal Board are Steven and Mary Spoerl, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$101,153  
**IMPR.:** \$115,492  
**TOTAL:** \$216,645

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 two-story dwelling of frame exterior construction with 3,686 square feet of living area. The dwelling was constructed in 1986. Features of the home include a basement with finished area, central air conditioning, four fireplaces and a 725 square foot garage. The property has a 4.67-acre or 203,425 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on eight comparable sales located within 0.94 of a mile from the subject property. The comparables are improved with two-story dwellings that range in size from 3,048 to 3,856 square feet of living area. The dwellings were built from 1981 to 1996. Each comparable has a basement, central air conditioning, one to three fireplaces and a garage ranging in size from 546 to 874 square feet of building area. The properties sold from May 2018

to June 2019 for prices ranging from \$410,000 to \$526,000 or from \$106.33 to \$148.83 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$163,405 which reflects a market value of \$490,264 or \$133.01 per square foot of living area, land included, when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$216,645. The subject's assessment reflects a market value of \$650,586 or \$176.50 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 the PTAX-203 Illinois Real Estate Transfer Declaration to document the subject's February 2020 sale for \$807,000 or \$218.94 per square foot of living area, land included. The PTAX-203 reported the sale had been advertised and that the sellers of the property are the same as the appellants to this appeal. Comments submitted by the St. Charles Township Assessor's Office noted that the subject's site size and finished basement area were superior to many homes in the subject's market area. Based on this evidence the board of review suggested that an increase in the subject's assessment was warranted.

In rebuttal, the appellants' attorney argued that the February 2020 sale of the subject property for \$807,000 should not be considered since the sale occurred "about 15 months after the lien date of 1/1/2019." The attorney further asserted the board of review's lack of comparables sales or comments regarding the appellants' comparable sales "serve as an admission" that the appellants' comparables sales are valid.

### **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 an initial matter, the Board finds the February 2020 sale of the subject property occurred 13 months after the January 1, 2019 assessment date at issue and that the sale reflects an arm's length transaction, based on documentation submitted by the board of review.

The appellants submitted eight comparable sales while the board of review submitted documentation of a February 2020 sale of the subject property for the Board's consideration. The Board gives less weight to the appellants' comparables due to the absence of site sizes for these properties, relevant to a market value argument, particularly given the subject's 4.67-acre site size. The lack of property details submitted by the appellants, such as site size and finished basement area, detract from the credibility of the comparable properties and affect the Board's ability to meaningfully analyze the appellants' suggested comparables.

The Board finds the best evidence of market value to be the recent sale of the subject property for \$807,000 or \$218.94 per square foot of living area, land included, which was documented in the PTAX-203 submitted by the board of review. That document reported the transaction to have been advertised on the open market and was not a sale between related individuals or corporate affiliates. The subject's assessment reflects a market value of \$650,586 or \$176.50 per square foot of living area, including land, which falls below the recent sale price of the subject property. After considering adjustments to the comparables for differences from the subject, 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: January 18, 2022



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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APPELLANT

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COUNTY

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