



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

APPELLANT: Gary Rung
DOCKET NO.: 19-02460.001-R-1
PARCEL NO.: 03-09-377-005

The parties of record before the Property Tax Appeal Board are Gary Rung, the appellant, 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 **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: \$22,386
IMPR.: \$112,479
TOTAL: \$134,865

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 consists of a part two-story and part one-story custom-built dwelling of masonry exterior construction with 3,056 square feet of living area. The dwelling was constructed in 1995. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 922 square foot garage. The property has a 19,166 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 0.97 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 2,912 to 3,256 square feet of living area. The dwellings were built from 2001 to 2003. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 620 to 677 square feet of building area. The properties were reported sold from February 2018 to August 2019 for prices ranging from \$260,000 to \$370,000 or from \$79.85 to \$113.32

per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$108,252 which reflects a market value of \$324,788 or \$106.28 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 \$148,089. The subject's assessment reflects a market value of \$444,712 or \$145.52 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 information on four comparable sales located within 0.58 of a mile from the subject property. The comparables have sites that range in size from 25,700 to 66,211 square feet of land area and are improved with a one-story, a two-story and two, part two-story/part one-story custom-built dwellings of brick and frame exterior construction that range in size from 2,280 to 2,992 square feet of living area. The homes were built from 1990 to 1997. Each comparable has a basement, three with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 768 to 884 square feet of building area. The properties sold from July 2018 to November 2019 for prices ranging from \$365,000 to \$435,000 or from \$138.05 to \$160.09 per square foot of living area, land included.

The board of review stated the "appellant's is 100% brick with superior lot and comps are all tract homes in different subdivisions." The board of review also submitted a grid analysis on the appellant's comparables which reported the comparables had site sizes ranging from 7,841 to 14,810 square feet of land area and three of the properties had finished area in the basement. The appellant's comparables are further described as Wexford, Cardiff or Dorchester model dwellings. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney critiqued the board of review comparables arguing that comparables #1 and #2 are located in a different city than the subject and comparable #3 differs in design when compared to the subject. The appellant's counsel took issue with the Property Tax Appeal Board's use of ranges for sale price and price per square foot of comparables when ruling on appeals, asserting application of a median sale price per square foot to be more accurate and consistent.

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 parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #4 and #5 along with board of review comparables #2 and #3 which lack finished basement area or differ from the subject in design and/or dwelling size.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in age, design, dwelling size and basement finish but differ from the subject in site size and/or quality of construction. These comparables sold from June to December 2018 for prices ranging from \$347,000 to \$435,000 or from \$106.28 to \$145.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$444,712 or \$145.52 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, such as site size and quality of construction, the Board finds a reduction in the subject's assessment is 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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