



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

APPELLANT: Daniel & Karen Yunker
DOCKET NO.: 19-02466.001-R-1
PARCEL NO.: 12-20-254-008

The parties of record before the Property Tax Appeal Board are Daniel & Karen Yunker, 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 ***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: \$41,716
IMPR.: \$143,284
TOTAL: \$185,000

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 3,800 square feet of living area.¹ The dwelling was constructed in 1999. Features of the home include a basement with 1,000 square feet of finished area, central air conditioning, a fireplace, 4½ bathrooms and a 4-car garage containing 640 square feet of building area. The property also has a 578 square foot inground heated swimming pool. The property has a 23,658 square foot site and is located in Batavia, Geneva Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within .25 of a mile from the subject property and within the subject's neighborhood. The comparables are improved with

¹ Counsel for the appellants provided limited information regarding the features of the subject property. Additional descriptive details about the subject were submitted by the board of review, which were unrefuted by the appellants.

two-story dwellings that range in size from 3,670 to 4,000 square feet of living area. The dwellings were each built in 1999. Each comparable has a full basement, central air conditioning, 3½ to 5 bathrooms, one to three fireplaces and a 3-car garage. The appellant did not provide the site size, exterior construction or basement finish, if any, of the comparables. The properties sold from February to October 2018 for prices of \$435,000 and \$500,000 or from \$108.75 to \$133.62 per square foot of living area, including land. Based on this evidence, the appellants requested that the subject's assessment be reduced to \$105,121, which would reflect a market value of \$450,408 or \$118.53 per square foot of living area, including land, when using 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 \$190,105. The subject's assessment reflects a market value of \$570,886 or \$150.23 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 a letter prepared by the Geneva Township Assessor. The assessor asserted that the appellants described the subject dwelling as having 2½ bathrooms, a 2-car garage and no fireplace, which differs from the listing shown in the redfin.com computer printout provided by the assessor describing the subject dwelling with 4½ bathrooms, a 4-car garage with 975 square feet of building area, 1 prefab fireplace and a 1,000 square foot finished basement. The assessor critiqued the comparables provided by the appellants. As part of the submission, the assessor included a grid analysis which included data purportedly for the appellants' three comparable sales, however, the Board finds two of the comparables shown in the assessing official's grid analysis were not properties that were provided by the appellants in their grid analysis.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on three comparable sales located from .18 to .28 of a mile from the subject property and within the subject's neighborhood. The comparables have sites that range in size from 15,050 to 21,578 square feet of land area. The comparables are improved with two-story dwellings of frame and brick exterior construction that range in size from 3,331 to 3,606 square feet of living area. The dwellings were built from 1998 to 2009. The comparables each have a full basement, one of which has finished area. Each comparable has 3½ bathrooms, one or two fireplaces and either a 3-car or a 4-car garage. The assessor did not disclose whether or not the comparables have central air conditioning. The properties sold from October 2016 to November 2018 for prices ranging from \$497,000 to \$558,000 or from \$149.20 to \$154.74 per square foot of living area, including land.

The board of review offered to reduce the subject's total assessment to an amount of \$188,315. The appellants were notified of this proposed assessment and given thirty (30) days to respond if the offer was not acceptable. The appellants did respond to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment.

In written rebuttal, counsel for the appellants reported in a grid analysis that each of the board of review comparables have central air conditioning. Counsel critiqued the board of review comparables and asserted that the 2016 and 2017 sale dates of board of review comparables #1

and #3 are too remote in time to establish market value as of January 1, 2019. Counsel also asserted that board of review comparable #3 is 12% smaller than the subject. In a rebuttal grid analysis, counsel reiterated that the appellants' three comparable sales, along with board of review comparable sale #2 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to board of review comparables #1 and #3 as their sales occurred in 2016 and 2017, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be parties' remaining comparable sales. These comparables are relatively similar to the subject in location, dwelling size, design and age. However, the board finds that none of the comparables have an inground swimming pool like the subject. The comparables sold from February to November 2018 for prices ranging from \$435,000 to \$537,000 or from \$108.75 to \$150.17 per square foot of living area, including land. Most weight was given to board of review comparable #2 as it is the only comparable that was reported to have a finished basement like the subject and sold for a price of \$537,000 or \$150.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$570,886 or \$150.23 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 a finished basement and an inground swimming pool, the Board finds the subject's assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment is warranted.

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:

February 15, 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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