



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

APPELLANT: Glenn Casbourne  
DOCKET NO.: 19-02470.001-R-1  
PARCEL NO.: 12-07-326-002

The parties of record before the Property Tax Appeal Board are Glenn Casbourne, 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:** \$38,384  
**IMPR.:** \$141,666  
**TOTAL:** \$180,050

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 two-story dwelling of brick exterior construction with 3,918 square feet of living area. The dwelling was constructed in 2013. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a three-car garage. The property has an 18,731 square foot site and is located in Geneva, Geneva 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 0.28 of a mile from the subject property. The comparables are improved with two-story dwellings that range in size from 3,245 to 3,621 square feet of living area. The dwellings were built from 2005 to 2012. Each comparable has a basement, central air conditioning and a three-car garage. Three comparables each have one fireplace. The properties sold from June 2018 to June 2019 for

prices ranging from \$340,000 to \$480,000 or from \$103.85 to \$138.00 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$169,500 which reflects a market value of \$508,551 or \$129.80 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 \$199,980. The subject's assessment reflects a market value of \$600,541 or \$153.28 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 information on five comparable sales located either in the subject's subdivision or within 3.13 miles from the subject property. The comparables have sites that range in size from 11,300 to 49,732 square feet of land area and are improved with two-story dwellings of frame, stone, frame and brick or fame and stone exterior construction that range in size from 3,567 to 4,667 square feet of living area. The homes were built from 1878 to 2000. Each comparable has a basement with finished area, central air conditioning, one to four fireplaces and a two-car or a three-car garage.<sup>1</sup> The properties sold from May 2016 to September 2018 for prices ranging from \$660,000 to \$920,000 or from \$157.49 to \$234.28 per square foot of living area, land included.

The board of review, through Geneva Township, submitted comments arguing that the subject is a "high-level' Executive Home" while the comparable properties submitted by the appellant are inferior in quality. It described the subject's Mill Creek subdivision as having three levels of home quality, namely, tract, semi-custom and executive all-custom homes. 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's comparable sales arguing they should be given less weight due to locations approximately three miles from the subject, substantially different ages when compared to the subject and/or sale dates too remote in time to the January 1, 2019 assessment date at issue.

### **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 ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4 which are dissimilar to the subject in dwelling size. The Board also gives reduced weight to the board of review comparables due to differences

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<sup>1</sup> Central air conditioning for board of review comparables #1, #2 and #3 was obtained from the appellant's grid analysis of both parties comparables submitted in rebuttal.

from the subject in location, age, dwelling size and/or sale dates in 2016 and 2017 which are less proximate in time to the January 1, 2019 assessment date at issue than other comparables in the record.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in location, age and features but where each has a smaller dwelling size when compared to the subject, suggesting an upward adjustment is necessary to make these comparables more equivalent to the subject. These comparables sold from June 2018 to June 2019 for prices ranging from \$470,000 to \$480,000 or from \$129.80 to \$138.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$600,541 or \$153.28 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, 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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COUNTY

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