



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

APPELLANT: George and Jodie Othon  
DOCKET NO.: 19-02480.001-R-1 through 19-02480.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are George and Jodie Othon, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
19-02480.001-R-1	09-16-451-004	77,655	252,847	\$330,502
19-02480.002-R-1	09-16-400-050	3,091	0	\$3,091

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 brick exterior construction with 6,535 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 1,037 square foot garage and an inground swimming pool with concrete patio surround. The property has a combined 71,438 square foot site on two parcels 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 limited information on three comparable sales located within 0.59 of a mile from the subject property. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 5,736 to 6,439 square feet of living area. The dwellings were built from 1989 to 2006. Each comparable has a basement, central air

conditioning, three to five fireplaces and a garage ranging in size from 1,017 to 1,512 square feet of building area. The appellants' submission lacked property details with respect to comparable site sizes, basement finish and/or other amenities like an inground pool. The properties sold from October 2017 to April 2018 for prices ranging from \$755,000 to \$929,900 or from \$131.62 to \$144.42 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$292,677 which reflects a market value of \$878,119 or \$134.37 per square foot of living area, land included, when applying the statutory assessment level of 33.33%.

The board of review submitted two "Board of Review Notes on Appeal" disclosing the combined total assessment for the subject of \$333,593. The subject's assessment reflects a market value of \$1,001,781 or \$153.29 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 seven comparable sales located within 0.53 of a mile from the subject property. The comparables have sites that range in size from 54,319 to 118,788 square feet of land area and are improved with two-story dwellings of brick, brick and frame or brick and stone exterior construction that range in size from 5,135 to 7,909 square feet of living area. The homes were built from 1988 to 2007. Each comparable has a basement with finished area, central air conditioning, three to six fireplaces and a garage ranging in size from 840 to 1,301 square feet of building area. Comparables #3, #5 and #7 each have an inground swimming pool with two also having pool house amenity. The properties sold from June 2016 to September 2018 for prices ranging from \$870,000 to \$2,300,000 or from \$151.73 to \$401.27 per square foot of living area, land included.

The board of review's grid analysis disclosed the subject property had been listed for sale with a price of \$1,200,000. As of May 2019, the subject property was off the market. It also included property details on the appellants' comparable sales providing site sizes ranging from 52,272 to 123,710 square feet of land area, each comparable having finished area in the basement and the appellants' comparable #2 featuring an inground swimming pool with patio surround. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' attorney asserted that the subject property's listing had no bearing on value and that the board of review provided no evidence of the listing information claimed. Counsel critiqued the board of review comparables claiming none are comparable to the subject due to differences in age, dwelling size and/or sale dates in 2016 or 2017 too remote in time to establish market value. Counsel took issue with the Property Tax Appeal Board's use of ranges in ruling on property assessment complaints, arguing application of median price per square foot values to be more accurate.

### **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.

The parties submitted ten comparable sales for the Board's consideration. The Board finds that both parties' comparables are not particularly similar to the subject in dwelling size, site size and amenities and that eight of the ten properties presented to the Board for consideration sold more than 12 months prior to the January 1, 2019 assessment date at issue. The Board gives less weight to the appellants' comparables #1 and #2 along with board of review comparables #1 and #3 through #7 all of which sold in either 2016 or 2017, less proximate in time to the assessment date at issue. The Board also gives reduced weight to the subject's listing.

The Board finds the best evidence of market value to be the remaining two comparables which have varying degrees of similarity to the subject in location, age, site size, dwelling size and features, but sold more proximate in time to the January 1, 2019 assessment date. These comparables sold in April and September 2018 for prices of \$929,900 and \$1,000,000 or for \$144.42 and \$187.48 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,001,781 or \$153.29 per square foot of living area, including land, which falls above, on an overall value basis, but is bracketed by the two best comparables on a per square foot basis. Given the subject's inground swimming pool, a feature absent in the two best comparables, a market value slightly above the sale prices of the two best comparables appears to be justified. 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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