



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

APPELLANT: Robert and Holly Shive
DOCKET NO.: 19-02501.001-R-1
PARCEL NO.: 12-07-177-007

The parties of record before the Property Tax Appeal Board are Robert and Holly Shive, the appellants, 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: \$ 41,583
IMPR.: \$102,417
TOTAL: \$144,000

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 single-family dwelling of brick and aluminum siding exterior construction with 3,244 square feet of living area. The dwelling was constructed in 2009. Features of the home include an unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has a 19,170 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located within the subject's subdivision and in close proximity to the subject. The comparable parcels range in size from 11,298 to 19,203 square feet of land area which are improved with two-story dwellings of brick, vinyl siding or brick and siding exterior construction. The dwellings reportedly range in age from 13 to 15 years old and range in size from 2,911 to 3,451 square feet of living area. Each comparable has a basement, one of which has finished area. Each dwelling has central air

conditioning, a fireplace and a three-car garage. The comparables sold from February 2017 to October 2018 for prices ranging from \$398,500 to \$445,000 or from \$122.80 to \$137.41 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduced total assessment of \$144,000 which would reflect a market value of approximately \$430,043 or \$132.57 per square foot of living area, including land, at 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 \$154,985. The subject's assessment reflects a market value of \$465,420 or \$143.47 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 three "assessor" comparable sales located within the same neighborhood code as the subject and within .27 of a mile from the subject. The comparable parcels range in size from 10,000 to 11,334 square feet of land area which are improved with two-story dwellings of vinyl siding or brick and aluminum siding exterior construction. The dwellings are either 5 or 13 years old and range in size from 2,897 to 3,293 square feet of living area. Each comparable has an unfinished basement, a fireplace and a three-car garage. No data concerning air conditioning was provided in the board of review's submission. The comparables sold from April 2016 to June 2018 for prices ranging from \$447,500 to \$479,900 or from \$140.45 to \$154.47 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants noted the additional bathrooms and/or English basement features of the board of review comparables along with comments that the assessments fail to reflect recent purchase prices, including that of the highest sale price in the neighborhood.

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 a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #2 due to a sale date in 2016, more remote in time to the valuation date of January 1, 2019 at issue herein, and a date of construction in 2014, a newer home than the subject dwelling, respectively.

The Board finds the best evidence of market value to be the appellants' comparable sales along with board of review comparable sale #3 which present varying degrees of similarity to the

subject in age, size and/or features. These most similar comparables sold from February 2017 to October 2018 for prices ranging from \$398,500 to \$479,900 or from \$122.80 to \$151.34 per square foot of living area, including land. Upon further consideration of these five best comparables, the Board finds that removal of the high-end and low-end outliers results in a range of sales prices from \$123.72 to \$137.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$465,420 or \$143.47 per square foot of living area, including land, which is above the range established by the best comparable sales in this record when the outliers are removed. Based on this evidence and after considering adjustments for differences to the best four comparables when compared to the subject, the Board finds a reduction in the subject's total assessment commensurate with the appellants' request 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: September 21, 2021



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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