



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

APPELLANT: Adam & Alicia La France
DOCKET NO.: 20-00832.001-R-1
PARCEL NO.: 09-06-202-003

The parties of record before the Property Tax Appeal Board are Adam & Alicia La France, 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 **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:

LAND: \$40,980
IMPR.: \$140,938
TOTAL: \$181,918

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 2020 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 and stone construction with 3,065 square feet of living area. The dwelling was built in 2000. Features of the home include a full basement, that is 90% finished, central air conditioning, a fireplace and a built-in 3-car garage with 712 square feet of building area. The property has a 42,216 square foot site and is located in St. Charles, St. Charles Township, Kane County.¹

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal for a refinance transaction estimating the subject property had a market value of \$515,000 as of September 12, 2020. The appellants' appraisal was completed using the cost and the sales comparison approaches to value property in estimating a market value for the subject.

¹ The Board finds the best evidence of the description and features of the subject was the information within the appellants' appraisal.

Under the cost approach, the appellants' appraiser calculated a site value for the subject of \$150,000. The appraiser then calculated a cost-new for the subject's improvements of \$385,795, subtracted \$59,353 for depreciation, added \$45,000 for "As-is" value of site improvements, to arrive at an indicated value for the subject by the cost approach of \$521,400.

Under the sales comparison approach the appellants' appraiser selected six comparable properties that are located from .18 to .81 of a mile from the subject. The comparables have sites ranging in size from 29,948 square feet of land area to 1.59 acres of land area that are improved with two-story dwellings that range in size from 3,078 to 4,185 square feet of living area. The comparables range in age from 19 to 22 years old and have basements, five of which have finished area. Other features of the homes include central air conditioning, one or two fireplaces and either a 3-car or a 4-car garage. Comparables #1, #2, #3 and #6 sold from July 2019 to June 2020 for prices ranging from \$482,500 to \$590,000 or from \$124.25 to \$161.91 per square foot of living area, including land. Comparables #4 and #5 were listings with asking prices of \$489,900 and \$614,900 or \$157.93 and \$150.20 per square foot of living area, including land, respectively. After adjusting the comparables' sale prices or listing prices for differences when compared to the subject, the appraiser estimated the comparables would have adjusted sale prices ranging from \$445,400 to \$577,500 or from \$111.83 to \$187.62 per square foot of living area, including land. Based on these adjusted sale prices, the appraiser arrived at an indicated value for the subject by the sales comparison approach of \$515,000.

Based on this evidence the appellants requested that the subject's total assessment be reduced to \$171,650.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,918. The subject's assessment reflects a market value of \$545,972 or \$178.13 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Kane County of 33.32% as determined by the Illinois Department of Revenue.

As to the appellants' appraisal, the board of review submitted a letter from the St. Charles Township Assessor's Office critiquing the appraisal and the five sales that the assessor submitted to the board of review.

In support of its contention of the correct assessment the board of review submitted information on five comparable properties that are located from .12 to .64 of a mile from the subject. The comparables have sites ranging in size from 40,423.68 to 60,025.68 square feet of land area that are improved with two-story dwellings that range in size from 3,212 to 3,715 square feet of living area. The comparables were built from 1999 to 2001 and have basements, four of which have finished area. Other features of the homes include central air conditioning, from one to three fireplaces and garages ranging in total size from 701 to 2,012 square foot of building area. The comparables sold from September 2019 to November 2020 for prices ranging from \$508,000 to \$636,000 or from \$157.23 to \$193.14 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellants again submitted a copy of their refinance transaction appraisal estimating the subject property had a market value of \$515,000 as of September 12, 2020. The appellants rebuttal included information regarding a new comparable that sold for \$460,000 in 2018.

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.

As an initial matter regarding the appellants' rebuttal information, regarding a new comparable that sold for \$460,000 in 2018, the Board finds it cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

As to the appellants' appraisal, the Board gives less weight to the value conclusion due to the appraiser's failure to select the board of review's comparable #1 as a comparable property, without any indication as to why this apparent comparable property was excluded. The Board finds this comparable is located .19 of a mile from the subject, was built the same year, is similar in style, is similar in size, has similar foundation features, sans finished basement area, and was available to the appraiser for selection. The Board finds this failure calls into question the accuracy of the appraisal's result. Additionally, the Board finds the appraisal's effective date occurred greater than 8 months after the January 1, 2020 assessment date at issue.

The record contains eleven comparable properties, submitted by the parties, for the Board's consideration. The Board gives less weight to the appellants' appraisal comparables #2 and #5, due to their less proximate location, when compared to the subject's location, and/or their significantly larger dwelling size when compared to the subject. Likewise, the Board gives less weight to the board of review's comparable #5 due to its less proximate location, when compared to the subject's location, and its significantly larger dwelling size when compared to the subject. The Board finds the parties' remaining comparables were similar to the subject in location, style, age, size and most features. However, two of the best comparables lack finished basement area, unlike the subject. Nevertheless, the best comparables sold or were listed for prices ranging from \$482,500 to \$630,000 or from \$156.76 to \$193.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$545,972 or \$178.13 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not 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:

August 23, 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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