



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

APPELLANT: Kenneth & Bonnie Stalzer  
DOCKET NO.: 20-01270.001-R-1  
PARCEL NO.: 12-20-126-022

The parties of record before the Property Tax Appeal Board are Kenneth & Bonnie Stalzer, 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:** \$42,521  
**IMPR.:** \$110,212  
**TOTAL:** \$152,733

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 one-story single-family dwelling of brick and cedar exterior construction with 3,141 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached three-car garage. The property has a 14,150 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 seven comparable sales located within .5 of a mile of the subject. The comparables consist of three, one-story dwellings and four, two-story dwellings ranging in size from 2,149 to 4,000 square feet of living area. The comparables present varying degrees of similarity to the subject with full basements, four of which have finished areas, central air conditioning, one to three fireplaces and either two-car or three-car garages. The

comparables sold from May 2017 to June 2020 for prices ranging from \$355,000 to \$450,000 or from \$108.75 to \$174.88 per square foot of living area, including land.

The subject property is also an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the prior year under Docket Number 19-02230.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$149,841 for 2019 based on the evidence submitted by the parties. For this 2020 tax year appeal, based upon the evidence and arguments made concerning area sales, the appellants requested a reduced total assessment of \$149,841 which would reflect a market value of approximately \$449,570, 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 \$170,724. The subject's assessment reflects a market value of \$512,223, land included, when using the statutory level of assessment of 33.33% in accordance with the Property Tax Code.

As part of its submission, the board of review reported that applying Geneva Township equalization factors to the 2017 (Docket No. 17-00077.001-R-1) decision of the Property Tax Appeal Board for years 2018, 2019 and 2020 with a reported equalization factor of 1.0193 would result in a total 2020 assessment of \$166,996 or showing the subject "is fairly assessed."

In support of its contention of the correct assessment, the board of review submitted a spreadsheet with information on three comparable sales located in either Batavia or Geneva and from .22 to 3.23-miles from the subject property. The comparables consist of one-story dwellings of frame and masonry exterior construction. The homes range in size from 2,380 to 3,009 square feet of living area and feature basements with finished areas, one or two fireplaces and a three-car garage. The comparables sold from March 2017 to October 2019 for prices ranging from \$490,000 to \$565,000 or from \$187.44 to \$205.88 per square foot of living area, including land. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

### **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 evidence of record supports a reduction in the subject's assessment.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-02230.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$149,841 based on the evidence submitted by the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, **subject to equalization**, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

(Emphasis added.) The evidence submitted by the Kane County Board of Review established that a 2020 township equalization factor of 1.0193 was issued in Geneva Township.

The Board further finds that the prior year's 2019 decision of \$149,841 should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. The record further indicates that the subject property is an owner occupied dwelling and that the 2019 was the beginning of the general assessment cycle as reported by the board of review. Therefore, the Board finds that the 2019 and the 2020 tax years are within the same general assessment period in Kane County. This finding is pursuant to section 16-185 of the Code (35 ILCS 200/16-185). The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2019 tax year. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's 2019 finding plus the application of the equalization factor of 1.0193.

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: November 16, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Kenneth & Bonnie Stalzer  
936 Darwin St  
North Aurora, IL 60542

COUNTY

Kane County Board of Review  
Kane County Government Center  
719 Batavia Ave., Bldg. C, 3rd Fl.  
Geneva, IL 60134