



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

APPELLANT: Andrew & Jessica Clementz
DOCKET NO.: 20-03023.001-R-1
PARCEL NO.: 14-24-426-016

The parties of record before the Property Tax Appeal Board are Andrew & Jessica Clementz, 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: \$22,384
IMPR.: \$65,415
TOTAL: \$87,799

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 2-story dwelling of brick and frame exterior construction¹ with 2,250 square feet of living area. The dwelling was constructed in 1984. Features of the home include a basement with finished area,² central air conditioning, a fireplace, and a 2-car garage. The property has a 14,810 square foot site and is located in Aurora, Sugar Grove 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. The comparables are located from 4 to 14 lots from the subject property and within the same assessment neighborhood code as the

¹ Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

² The parties differ regarding the subject's basement finish. The board of review presented a grid analysis disclosing the subject has finished basement area, which was not refuted by the appellants in written rebuttal.

subject property. The parcels range in size from 11,761 to 15,682 square feet of land area and are improved with 2-story homes of frame exterior construction ranging in size from 2,120 to 2,613 square feet of living area. The dwellings were built from 1980 to 1989. Each home has a basement, central air conditioning, a fireplace, and a 2-car garage. The comparables sold from February 2018 to February 2019 for prices ranging from \$202,500 to \$250,000 or from \$92.04 to \$114.15 per square foot of living area, land included.

The appellants also submitted a brief asserting adjustments to the comparables, resulting in adjusted sale prices ranging from \$202,500 to \$245,000.

Based on this evidence the appellants requested a reduction in the subject's assessment to \$76,367 which would reflect a market value of \$229,124 or \$101.83 per square foot of living area, including land, when applying 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 \$87,799. The subject's assessment reflects a market value of \$263,502 or \$117.11 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, together with a map depicting the locations of these properties in relation to the subject. The comparables are located from 0.15 to 0.43 of mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 12,632 to 23,958 square feet of land area and are improved with 2-story homes of brick, frame, or vinyl siding exterior construction ranging in size from 2,262 to 2,367 square feet of living area. The dwellings were built from 1986 to 1991. Each home has a basement, one of which has finished area, a fireplace, and a garage ranging in size from 418 to 649 square feet of building area. The comparables sold from February to June 2018 for prices of \$265,000 and \$275,000 or from \$115.52 to \$121.57 per square foot of living area, including land.

The board of review also submitted a grid analysis of the appellants' comparables, together with Real Estate Transfer Declarations for these sales, a trustee's deed and obituary relating to the appellants' comparable #3, and a map depicting the locations of these properties in relation to the subject. The board of review contended in a brief that the appellants' comparable #1 is a much larger home than the subject dwelling, the appellants' comparable #2 was a bank REO sale, and the appellants' comparable #3 was a sale by a successor trustee after a death.

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

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 record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparable #1, which is a substantially larger home than the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparables #2, #3, and #4 and the board of review's comparables, which are relatively similar to the subject in dwelling size, lot size, age, location, and most features; however, only one of these properties has finished basement area like the subject. These most similar comparables sold from February 2018 to February 2019 for prices ranging from \$202,500 to \$275,000 or from \$92.04 to \$121.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$263,502 or \$117.11 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best 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:

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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COUNTY

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