



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

APPELLANT: Jin Fen Huang
DOCKET NO.: 20-05159.001-R-1
PARCEL NO.: 15-19-401-009

The parties of record before the Property Tax Appeal Board are Jin Fen Huang, the appellant, 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: \$14,773
IMPR.: \$78,551
TOTAL: \$93,324

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 exterior construction with approximately 2,386 square feet of living area.¹ The dwelling was constructed in 2002. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and an attached two-car garage. The property has an approximately .28-acre site and is located in Aurora, Aurora Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV – Recent Sale Data and reported that the subject property was

¹ While the appellant reported a dwelling size of 2,504 square feet, the assessing officials reported a dwelling size of 2,386 square feet. Neither party provided any substantive evidence to support their respective size descriptions including that the board of review failed to provide a copy of the subject's property record card as required by the applicable procedural rules of the Property Tax Appeal Board. (86 Ill.Admin. Code §1910.40(a)). For purposes of the analysis in this decision, the Board will utilize the smaller dwelling size of 2,386 square feet.

purchased on July 27, 2017 from Shawn M. Munos for a price of \$240,000. The appellant further reported that the parties to the transaction were not related, the property was sold through a realtor and the property was advertised through the Multiple Listing Service (MLS) for a period of 340 days. The documentation supplied by the appellant included the Real Estate Contract along with an Addendum, the Closing Statement with commissions distributed to two entities and an MLS listing sheet depicting a listing time of 26 days along with a property history report depicting a 26 day listing, a 69 day listing and a 245 day listing. Based on this evidence, the appellant requested a reduction in the subject's assessment to approximately reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,324. The subject's assessment reflects a market value of \$280,084 or \$117.39 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 response to the appeal, the board of review contended that the appellant's reliance on the July 2017 purchase price is misplaced as the market "has gone up since then." Furthermore, the assessing officials asserted that the subject's assessment was reduced to account for that sale price with equalization factors applied for the subsequent years. "That is very fair" wrote the Kane County Board of Review.

In support of the correct assessment, the board of review provided a grid analysis of three comparable sales located within .42 of a mile from the subject. The comparable parcels range in size from .23 to .32 of an acre and are each improved with a two-story dwelling of frame exterior construction. The homes were built from 1994 to 2002 and range in size from 2,271 to 2,649 square feet of living area. Each dwelling has a basement, central air conditioning, a fireplace and a garage. The comparables sold from September 2017 to August 2018 for prices ranging from \$276,000 to \$310,000 or from \$112.91 to \$126.12 per square foot of living area, including land.

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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be comparable sales #2 and #3 submitted by the board of review. These two comparables are similar to the subject in location, style, construction, and features and bracket the subject in both age and dwelling size. These properties also sold more proximate in time to the assessment date at issue of January 1, 2020 than the other sales contained in this record and thus are deemed to be more reflective of market value for purposes of analysis. These comparables presented by the board of review sold in July and August 2018 for prices of \$276,000 and \$299,100 or for \$112.91 and \$121.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$280,084

or \$117.39 per square foot of living area, including land, which is bracketed by the best comparable sales contained in this record.

The Board gave little weight to the subject's sale and to board of review comparable sale #1 due to the fact that each of these sales did not occur as proximate in time to the assessment date at issue of January 1, 2020; these sales occurred in July and September 2017, some 27 months or more prior to the relevant assessment date.

Therefore, based on this record and after considering appropriate adjustments to the best comparables in the record for differences when compared to the subject, the Board finds the subject's assessment appears to be reflective of market value as of the relevant assessment date and a reduction in the subject's assessment is not justified on grounds of overvaluation.

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 22, 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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