



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

APPELLANT: Annette Quiles  
DOCKET NO.: 20-05166.001-R-1  
PARCEL NO.: 09-24-478-098

The parties of record before the Property Tax Appeal Board are Annette Quiles, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$23,674  
**IMPR.:** \$73,237  
**TOTAL:** \$96,911

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 2-story townhouse of brick and frame exterior construction with 1,811 square feet of living area. The dwelling was constructed in 1998. Features of the townhome includes a basement with finished area, central air conditioning, a fireplace and a 572 square foot garage. The property has an approximately 2,480 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales. The comparables are reported to have sites of 2,080 or 2,480. The comparables are improved with 2-story townhomes of brick and frame exterior construction ranging in size from 1,755 to 1,815 square feet of living area that were built in 1997 and 1998. Each comparable has a basement, two with finished area, central air conditioning a fireplace and a garage with 400 or 453 square feet of building area. The comparables sold from January 2019 to April 2020 for prices ranging from \$265,000 to \$285,000

or from \$151.00 to \$157.37 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,911. The subject's assessment reflects a market value of \$290,849 or \$160.60 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 five comparable sales. The comparables have sites of 2,091 or 2,483 square feet of land area. The comparables are improved with 2-story townhomes of brick and frame exterior construction ranging in size from 1,755 to 1,814 square feet of living area. The dwellings were built in 1997 and 1998. Each comparable is reported to have a basement, one with a finished area, central air conditioning, a fireplace and a garage with 400 or 452 square feet of building area. The comparables sold from July 2018 to August 2020 for prices ranging from \$277,000 to \$298,000 or from \$157.83 to \$164.28 per square foot of living area, including land.

The board of review submitted a brief stating that the appellant's subject is a more desirable end-unit on an interior residential lot.

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

The Board finds the parties submitted a total of eight comparable sales for the Board's consideration. The Board has given less weight to the board of review comparables #1 and #5, due to their sale dates in 2018 and 2021, less proximate in time to the January 1, 2020 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables along with the board of review comparables #2, #3 and #4. The Board finds that these comparables are more similar to the subject in location, dwelling size, age and some features and sold more proximate to the January 1, 2020, assessment date. These most similar comparables sold from January 2019 to August 2020 for prices ranging from \$265,000 to \$298,500 or from \$151.00 to \$164.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$290,849 or \$160.60 per square foot of living area, including land, which falls within the range of the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is 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:

April 18, 2023



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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