



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

AMENDED

APPELLANT: Mark Langfoss
DOCKET NO.: 20-05169.001-R-1
PARCEL NO.: 03-23-131-019

The parties of record before the Property Tax Appeal Board are Mark Langfoss, the appellant, by attorney Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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: \$27,381
IMPR.: \$52,722
TOTAL: \$80,103

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 1-story dwelling with frame exterior construction containing 1,818 square feet of living area. The dwelling was built in 1951 and is approximately 69 years old. Features of the home include an unfinished basement, central air conditioning,¹ a fireplace, and a garage containing 572 square feet of building area. The property has a 33,977 square foot site and is located in East Dundee, Dundee Township, Kane County.

¹ The appellant's grid indicates that the subject does not have central air conditioning. The Board finds that the best evidence of this feature is the subject's property record card which states that the subject dwelling has central air conditioning which was not disputed by the appellant.

The appellant's counsel, attorney Ryan Schaeffges, appeared before the Property Tax Appeal Board. The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid with information on three comparable properties, two of which are located in the same subdivision as the subject, and one being located in a different city than the subject property. The comparables have sites ranging in size from 16,988 to 36,590 square feet of land area and are improved with 1-story dwellings of masonry or frame exterior construction that range in size from 1,863 to 2,059 square feet of living area. The dwellings range in age from 48 to 67 years old. Each comparable has an unfinished basement, a fireplace, and a garage ranging in size from 504 to 638 square feet of building area. The comparables sold from May 2018 to December 2019 for prices ranging from \$170,000 to \$182,000 or from \$88.39 to \$92.28 per square foot of living area, including land.

At the hearing before the Property Tax Appeal Board, appellant's counsel Ryan Schaeffges summarized the evidence submitted on behalf of the appellant and noted the similarities of the comparables to the subject property. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$54,928 to reflect an approximate market value of \$164,800 or \$90.65 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

Upon questioning, attorney Schaeffges confirmed that he has no assessment or appraisal designations and that he personally compiled the appellant's evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,103. The subject's assessment reflects a market value of \$240,405 or \$132.24 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 two grids containing information about the appellant's comparables in addition to five board of review comparable sales. Three board of review comparables are located in the same subdivision as the subject, and two are located in a different city than the subject property. The comparables have parcels ranging in size from 19,166 to 94,960 square feet of land area and are improved with 1-story dwellings with frame, brick, or frame and brick exteriors that range in size from 1,294 to 2,062 square feet of living area. The dwellings were built from 1951 to 1964. Four comparables have basements, two with finished area; four comparables have central air conditioning; and each comparable has one or two fireplaces and a garage ranging in size from 441 to 504 square feet of building area. The comparables sold from December 2018 to May 2021 for prices ranging from \$250,000 to \$279,900 or from \$132.47 to \$193.20 per square foot of living area, including land. The board of review also provided an aerial map depicting the locations of the parties' comparables in relation to the subject property, and a memorandum prepared by the assessor's office noting that appellant's comparable #1 was a sheriff's sale and comparable #3 was not advertised on the open market.

Appearing at the hearing as designee on behalf of the board of review was board member Michelle Abell. The board of review called as its witness Coleen Acevedo, a Dundee Township official. Ms. Acevedo reiterated that appellant's comparable #1 was a court-ordered sale and comparable #3 was not advertised on the open market which was not refuted by the appellant. Upon request

by the Administrative Law Judge, the board of review produced a copy of the Illinois Real Estate Transfer Declaration (PTAX-203) form associated with the sale of comparable #3 which confirmed that this property was indeed not advertised for sale. (See board of review Exhibit #1). Ms. Abell argued that the board of review comparables are more similar to the subject property than the appellant's comparable sales. Based on this documentary evidence, testimony, and arguments, the board of review requested a 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 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 with varying degrees of similarity to the subject property in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #1 and #3 due to these being a court-ordered sale and/or not advertised on the open market thus lacking the elements of an arm's-length transaction. The Board gave less weight to appellant's comparable #2, along with board of review comparables #2 and #3 based on being located in a different city than the subject property. Lastly, the Board gives less weight to board of review comparable #5 due to its significantly smaller dwelling size relative to the subject dwelling.

The Board finds the best evidence of market value to be board of review comparables #1 and #4 which are located in the same subdivision as the subject property and are similar to the subject in age, dwelling size and most features. However, each of these comparables has a larger site and comparable #4 has a partially finished basement which the subject lacks suggesting that downward adjustments are appropriate to these comparables to make them more equivalent to the subject. These two best comparables in the record sold in January 2019 and December 2018 for prices of \$279,900 and \$277,000 or for \$142.37 and \$172.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$240,405 or \$132.24 per square foot of living area, including land, which is below the two most similar comparable sales in this record both on an overall value basis and on a per square foot of living area basis. Based on this record, and after considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellant's lower estimated market value as reflected by its assessment is justified and a reduction 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: _____

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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