



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

APPELLANT: Dan Rowan
DOCKET NO.: 20-05173.001-R-1
PARCEL NO.: 03-28-152-006

The parties of record before the Property Tax Appeal Board are Dan Rowan, 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: \$30,221
IMPR.: \$73,370
TOTAL: \$103,591

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 dwelling with frame and masonry exterior construction containing 2,358 square feet of living area.¹ The dwelling was built in 1980 and is approximately 40 years old. Features of the home include an unfinished walkout basement, central air conditioning, a fireplace, and a garage containing 714 square feet of building area. The property has a 52,272 square foot site which backs up to a wooded area and is located in Sleepy Hollow, Dundee Township, Kane County.

The appellant's counsel, attorney Ryan Schaeffges, appeared before the Property Tax Appeal Board and summarized the appellant's evidence. The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid with information

¹ Some descriptive information such as the subject's exterior, walkout basement, and location was provided by the board of review as part of its evidentiary submission and was not refuted by the appellant.

on six comparable properties located in the same subdivision as the subject property. The comparables each have sites ranging from 14,810 to 40,511 square feet of land area and are improved with 2-story dwellings of frame or frame and brick exterior construction that range in size from 2,514 to 2,652 square feet of living area. The dwellings range in age from 22 to 48 years old. Each comparable features a basement, four with finished area and one with a walkout. Each comparable also has central air conditioning, a fireplace, and a garage ranging in size from 441 to 1,023 square feet of building area, with three comparables each having an integral garage with additional 552, 432, and 273 square feet of building area. The comparables sold from February 2019 to May 2020 for prices ranging from \$205,000 to \$315,000 or from \$78.73 to \$119.51 per square foot of living area, including land.

At the hearing before the Property Tax Appeal Board, appellant's attorney Ryan Schaeffges summarized the evidence submitted on behalf of the appellant and noted the similarities of the comparables to the subject property. Attorney Schaeffges calculated the average price per square foot of living area of the three comparables and argued that the subject's price per square foot of living area is significantly higher than those of the comparable properties. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$83,866 to reflect an approximate market value of \$251,623 or \$106.71 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 \$103,591. The subject's assessment reflects a market value of \$310,897 or \$131.85 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 eight board of review comparable sales located within 1.17 miles from the subject property. The comparables have parcels ranging in size from 15,246 to 47,916 square feet of land area and are improved with 2-story dwellings of frame exteriors that range in size from 2,160 to 2,536 square feet of living area. The dwellings were built from 1967 to 2006. Each comparable features a basement, four with finished area, and one with a walkout. Each comparable also has central air conditioning, a fireplace, and a garage ranging in size from 434 to 960 square feet of building area with comparables #3, #6, and #7 having integral garages containing additional 502, 704, and 480 square feet of building area, respectively. The comparables sold from October 2019 to June 2021 for prices ranging from \$302,000 to \$464,900 or from \$129.48 to \$202.57 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 contending that the appellant's comparables all have smaller lots and do not back up to open spaces in contrast to the subject's lot which overlooks a wooded area. Additionally, board of review argued that appellant's comparable #2 sold with uncompleted work including defects in foundation and plumbing as well as recurrent water leaks in the basement.

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 who reiterated the aforementioned arguments. Ms. Abell argued that the subject is superior to most of the appellant's comparables based on its lot size, walkout basement feature, and a site that overlooks a wooded area. 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 fourteen 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, #4, and #5, along with board of review comparables #2, #3, #4, #6, and #8 based on their significantly smaller lot sizes when compared to the subject's lot. The Board also gives less weight to appellant's comparable #2 based on the substantial amount of deferred maintenance of this dwelling as noted by the board of review and not refuted by the appellant, as well as comparable #6 due to its newer age relative to the subject dwelling.

Based on this record, the Board finds the best evidence of market value to be appellant's comparable #3 and board of review comparables #1, #5, and #7 which are most similar to the subject in location, age, design, lot size, dwelling size, and most features. These four best comparables in the record sold from May 2019 to February 2021 for prices ranging from \$270,000 to \$355,000 or from \$103.53 to \$140.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$310,897 or \$131.85 per square foot of living area, including land, which falls within the range established by the best comparables in this record. After considering adjustments to the best comparables in the record for differences from the subject such as lack of walkout basement which is a feature of the subject dwelling and inferior lot view compared to the subject, the Board finds that the subject is not overvalued and, therefore, a reduction in the subject's assessment 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: October 18, 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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