



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

APPELLANT: James Dunn  
DOCKET NO.: 20-05532.001-R-1  
PARCEL NO.: 03-16-126-003

The parties of record before the Property Tax Appeal Board are James Dunn, the appellant, by attorney Laura Godek, of Laura Moore Godek, PC in McHenry; and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$23,581  
**IMPR.:** \$130,902  
**TOTAL:** \$154,483

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 is improved with a part 1-story and part 2-story dwelling<sup>1</sup> of frame and masonry exterior construction with 4,188 square feet of living area. The dwelling was built in 1999 and is approximately 21 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 945 square foot 3-car garage. The property has a 19,602 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$440,000 as of January 1, 2019.

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<sup>1</sup> Additional details regarding the subject are found in the subject's property record card presented by the board of review.

The appellant also submitted information on six comparable sales. The comparables sold from June to December 2019 for prices ranging from \$325,000 to \$410,000 or from \$88.07 to \$108.64 per square foot of living area, including land.

Subsequent to the filing of the appeal, and as part of rebuttal, the appellant raised a contention of law requesting the subject's assessment be reduced to \$156,283 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellant asserted the Property Tax Appeal Board reduced the subject's assessment for the 2019 tax year under Docket Number 19-02336.001-R-1, the subject property was an owner-occupied residence, and the 2019 and 2020 tax years are within the same general assessment period.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$156,283. The subject's assessment reflects a market value of \$469,037 or \$112.00 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.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2020 an equalization factor of 1.0534 was applied to non-farm properties in Dundee Township.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, together with grid analyses of the appellant's and appraisal comparables. The comparables sold from August to November 2020 for prices ranging from \$490,000 to \$515,775 or from \$104.21 to \$133.46 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending that the appellant's comparables are not similar to the subject in quality of construction, basement size/finish, bathroom fixtures, and/or garage size. The assessor further contended the appraisal reported damage which the assessor's office asked to inspect and were denied.

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

In written rebuttal, the appellant also argued the board of review's comparables differ from the subject in basement finish/type, view, lot size, fireplace count, and/or other amenities. The appellant presented listing sheets for these comparables.

### **Conclusion of Law**

The appellant raised in part a contention of law arguing that the subject's assessment should be reduced pursuant to section 16-185 of the Property Tax Code. The Board finds the evidence in the record supports a reduction in the subject's assessment on this basis.

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Board for the 2019 tax year under Docket No. 19-02336.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$146,652. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 and 2020 tax years are within the same general assessment period and an equalization factor of 1.0534 was applied in Dundee Township in 2020. Furthermore, the decision of the Board for the 2019 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$154,483, which is less than the 2020 assessment of the subject property of \$156,283.

The appellant also 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).

Notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains an appraisal and nine comparable sales for the Board's consideration. The Board gives less weight to the appraisal which states a value conclusion as of January 1, 2019 rather than as of the assessment date and relies on dated adjustments for deferred maintenance which the appellant has not shown still affect the subject property. The Board gives less weight to the appellant's comparables #1, #2, #4, and #5 and the board of review's comparable #1, due to substantial differences from the subject in dwelling size and/or basement finish.

The Board finds the best evidence of market value to be the appellant's comparables #3 and #6 and the board of review's comparables #2 and #3, which are more similar to the subject in dwelling size, age, location, site size, and features. These best comparables sold from June 2019 to November 2020 for prices ranging from \$400,000 to \$495,000 or from \$95.15 to \$133.36 per square foot of living area, including land. The subject's assessment of \$154,483 as reduced herein reflects a market value of \$463,634 or \$110.71 per square foot of living area, including land, 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, 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 no further reduction in the subject's assessment is 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:

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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