



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

APPELLANT: Cody & Savannah Slamans  
DOCKET NO.: 20-05571.001-R-1  
PARCEL NO.: 14-03-478-022

The parties of record before the Property Tax Appeal Board are Cody & Savannah Slamans, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$27,626  
**IMPR.:** \$63,004  
**TOTAL:** \$90,630

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 and brick exterior construction with 2,414 square feet of living area.<sup>1</sup> The dwelling was constructed in 1995. Features of the home include a basement, central air conditioning, two fireplaces and a 604 square foot garage. The property has an approximately 13,504 square foot site and is located in Sugar Grove, Sugar Grove Township, Kane County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on January 16, 2020 for a price of \$272,000 or \$112.68 per square foot of living area, including land. The appellants' counsel reported that the subject property was purchased from the owner of record, the parties to

---

<sup>1</sup> The Board finds the best description of the subject property is found in the property record card provided by the board of review which contained a schematic diagram and dimensions of the subject dwelling.

the transaction were not related and the property was advertised using a realtor. The appellants submitted a copy of the Multiple Listing Service (MLS) listing sheet depicting the property had been on the market for 18 days. The MLS indicated that prior to the final purchase price of \$272,000, the subject property was originally listed on October 15, 2019 for an asking price of \$289,000 and was subsequently reduced to \$269,900. A copy of the Settlement Statement reflects the purchase price, the date of sale and identified the sellers as John M. Bitner and/or Debra J. Bitner, trustee of a trust agreement dated November 1, 2016 and known as 1001 Forest Trl. TL, Sugar Grove IL. The Settlement Statement also disclosed that commissions were paid to two realty agencies. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,998. The subject's assessment reflects a market value of \$300,114 or \$124.32 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.

On the Notes, the board of review agrees the subject sold in January 2020 through the MLS for a price of \$272,000. After analyzing the subject's sale, the assessor's evidence and considering the equalization factor, the board of review offered to stipulate to a total assessment of \$94,991 for the subject property.

The board of review submitted a letter prepared by the Sugar Grove Township Assessor arguing that the only evidence provided by the appellants was the closing statement for the subject's 2020 purchase. The assessor set forth multiple arguments against considering the sale of the subject.

In further support of its contention of the correct assessment, the board of review, through the township assessor's office, submitted information on three comparable sales with the same assessment neighborhood code as the subject and located within .26 of a mile from the subject property. The comparables have sites that range in size from approximately 13,504 to 24,653 square feet of land area. The comparables are improved with two-story dwellings of frame and stucco or frame and brick exterior construction ranging in size from 2,423 to 2,497 square feet of living area. The dwellings were built in 1994 or 1996. The comparables each have a basement, two of which have finished area and are either a walk-out or a look-out design. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 550 to 660 square feet of building area. The comparables sold from February 2017 to May 2018 for prices ranging from \$314,000 to \$407,500 or from \$129.59 to \$166.26 per square foot of living area, land included.

In written rebuttal, the appellants' counsel rejected the stipulated assessment offered by the board of review. Counsel asserted that since the board of review did not dispute the recent sale of the subject property or contest its validity, the board of review's evidence is neither responsive nor relevant to the basis of the appeal. Counsel requested a reduction in the subject's assessment to reflect the purchase price.

**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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in January 2020 for a price of \$272,000. The appellants provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellants partially completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service. In further support of the transaction, the appellants submitted a copy of the MLS sheet indicating that the subject had been on the market for 66 days. Additionally, a copy of the Settlement Statement submitted by the appellants depicts commissions were paid to two realty agencies. The Board finds the purchase price of \$272,000 is below the subject's estimated market value of \$300,114 as reflected by the assessment. On this record, the Board finds the board of review did not adequately present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Instead, the board of review acknowledged the sale, thus offering to reduce the assessment so as to reflect a market value of approximately \$285,000, a value below the comparable sales presented in support of the assessment. The Property Tax Appeal Board has given less weight to the board of review comparable sales which sold from 19 to 34 months prior to the assessment date at issue and are thus less likely to be indicative of the subject's market value as of January 1, 2020. Moreover, these comparable sales do not overcome the subject's arm's length sale transaction. Based on this record the Board finds the subject property had a market value of \$272,000 as of January 1, 2020. Since market value has been determined the 2020 three-year average median level of assessment for Kane County of 33.32% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Cody & Savannah Slamans, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Kane County Board of Review  
Kane County Government Center  
719 Batavia Ave., Bldg. C, 3rd Fl.  
Geneva, IL 60134