



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

APPELLANT: Patrick A. Walsh  
DOCKET NO.: 20-05572.001-R-1  
PARCEL NO.: 06-16-177-001

The parties of record before the Property Tax Appeal Board are Patrick A. Walsh, the appellant, 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:** \$25,061  
**IMPR.:** \$49,909  
**TOTAL:** \$74,970

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 part split-level and a part one-story dwelling of frame and brick exterior construction with 2,494 square feet of above ground living area.<sup>1</sup> The dwelling was constructed in 1973. Features of the home include a finished lower level, and additional basement with finished area, central air conditioning, a fireplace and a 432 square foot detached garage. The property also has an 896 square foot inground swimming pool. The property has an approximately 18,295 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on October 25, 2019, two months prior to the lien date at issue, for a price of \$225,000 or \$90.22 per square foot of above

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

ground living area, including land. The appellant's counsel reported that the subject property was purchased from the owner of record, the parties to the transaction were not related and the property was advertised using a realtor. The appellant submitted a copy of the Multiple Listing Service (MLS) listing sheet depicting the property had been on the market for 58 days. The MLS indicated that prior to the final purchase price of \$225,000, the subject property was originally listed on July 18, 2019 for an asking price of \$249,900 and was subsequently reduced to \$239,900. Based on this evidence, the appellant 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 \$78,326. The subject's assessment reflects a market value of \$235,072 or \$94.26 per square foot of above ground 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 October 2019 through the MLS for a price of \$225,000 and contends that the subject was in average condition but it appears that the dwelling has had no updating and some ceiling tiles were missing in the basement, after reviewing the photographs of the subject. The board of review asserted that it reduced the subject's total assessment for the 2020 tax year from \$94,386 to \$78,326.

The board of review submitted a letter prepared by the Elgin Township Assessor's Office arguing that the subject dwelling has a larger additional basement with finished area. The assessor contends that other than the outdated interior of the subject property, the subject's sale appears to be an arm's length transaction. The assessor submitted a copy of the subject's MLS listing, as well as interior photographs of the subject dwelling.

In further support of its contention of the correct assessment, the board of review, through the township assessor's office, submitted information on four comparable sales located within the same assessment neighborhood as the subject and from .15 to .29 of a mile from the subject property. The comparables have sites that range in size from 10,890 to 19,166 square feet of land area. The comparables are improved with part split-level and part one-story dwellings of frame exterior construction ranging in size from 1,708 to 2,535 square feet of above ground living area. The dwellings were built from 1968 to 1978. The comparables each have a finished lower level and two comparables each have an additional basement, one of which has finished area. Each comparable has central air conditioning and a garage ranging in size from 450 to 588 square feet of building area. Three comparables each have one fireplace. The comparables sold from March 2017 to December 2019 for prices ranging from \$237,000 to \$245,000 or from \$96.65 to \$140.22 per square foot of living area, land included.

In written rebuttal, the appellant's 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 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 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 October 2019 for a price of \$225,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant 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 appellant submitted a copy of the MLS sheet indicating that the subject had been on the market for 58 days. The Board finds the purchase price of \$225,000 is below the subject's estimated market value of \$235,072 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 and condition issues with the subject. The Property Tax Appeal Board has given less weight to the board of review comparable sales. Three of these comparables sold from 13 to 33 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 \$225,000 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

Patrick A. Walsh, 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