



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

APPELLANT: Brendan Moehn
DOCKET NO.: 20-05577.001-R-1
PARCEL NO.: 15-23-107-003

The parties of record before the Property Tax Appeal Board are Brendan Moehn, 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: \$7,592
IMPR.: \$18,064
TOTAL: \$25,656

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 dwelling¹ of frame exterior construction with 1,088 square feet of living area. The dwelling was constructed in 1918. Features of the home include a partial basement. The property has a 12,148 square foot, or 0.28 acre, site and is located in Aurora, Aurora 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 November 7, 2019 for a price of \$77,000. The appellant partially completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties and the property was advertised for sale by “Sign, internet and/or auction.” In support of the transaction the appellant submitted a

¹ Additional details regarding the subject property not reported by the appellant are found in the subject’s property record card presented by the board of review.

settlement statement indicating a price of \$77,000 and an unsigned Real Estate Transfer Declaration indicating the property was advertised for sale and sold for \$77,000. The appellant also submitted a brief contending that an arm's length contemporaneous sale of the subject is the best evidence of fair cash value.

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 \$37,090. The subject's assessment reflects a market value of \$111,315 or \$102.31 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 information on four comparable sales.² The comparables are located within 0.63 of a mile from the subject. The board of review submitted a map depicting the locations of the comparables in relation to the subject. The parcels range in size from 0.14 to 0.26 of an acre of land area and are improved with 1-story homes of frame exterior construction ranging in size from 884 to 1,005 square feet of living area. The dwellings were built from 1900 to 1954. Each home has a basement and a garage ranging in size from 216 to 576 square feet of building area. Two homes have central air conditioning. The comparables sold from May 2017 to November 2019 for prices ranging from \$113,000 to \$151,000 or from \$112.44 to \$163.42 per square foot of living area, including land. Based on this evidence the board of review offered to stipulate to an assessment of \$27,699, which the board of review calculated based on the \$77,000 sale price plus the 2020 equalization factor of 1.0793.

In written rebuttal, the appellant rejected the board of review's offer and argued the subject's sale price is the best evidence of the subject's market value.

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 November, 2019 for a price of \$77,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property had been advertised on the open market with a sign in the yard, on the Internet, and/or by auction. In

² The board of review presented a second grid analysis of comparables but did not provide sales data for these comparables, and thus, the Board shall not further consider these comparables.

further support of the transaction the appellant submitted a copy of the settlement statement and an unsigned Real Estate Transfer Declaration. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not 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. Based on this record the Board finds the subject property had a market value of \$77,000 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

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