



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

APPELLANT: Magdalena & Michal Czarnik  
DOCKET NO.: 20-05578.001-R-1  
PARCEL NO.: 03-08-127-006

The parties of record before the Property Tax Appeal Board are Magdalena & Michal Czarnik, 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:** \$21,368  
**IMPR.:** \$81,264  
**TOTAL:** \$102,632

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 part 1-story and part 2-story dwelling<sup>1</sup> of vinyl siding and brick exterior construction with 2,782 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 2.5-car garage. The property has a 10,019 square foot site and is located in Algonquin, Dundee 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 May 31, 2018 for a price of \$286,500. The appellants partially completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties, the property was sold through a

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<sup>1</sup> Additional details regarding the subject property are found in the listing sheet for the sale of the subject property and the grid analysis presented by the appellant.

realtor, and the property was advertised for sale on the Multiple Listing Service. In support of the transaction the appellants submitted a listing sheet indicating the subject sold in May 2018 for a price of \$286,500 and a closing disclosure indicating a sale price of \$286,500. 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.

The appellants further submitted information on six comparable sales located within one mile from the subject. The parcels range in size from square feet of land area and are improved with part 1-story and part 2-story homes ranging in size from 2,510 to 2,996 square feet of living area. The dwellings were built from 1993 to 2000. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 400 to 576 square feet of building area. The comparables sold from June 2019 to May 2020 for prices ranging from \$232,500 to \$295,000 or from \$77.60 to \$110.40 per square foot of living area, including land.

As part of the appeal, the appellants also disclosed that the subject property is an owner-occupied residence. The Board takes judicial notice that this property was the subject matter of an appeal before the Board the prior year under Docket Number 19-01992.001-R-1. In that appeal the Board issued a decision lowering the assessment of the subject property to \$97,429 based on the agreement of the parties.

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 \$113,174. The subject's assessment reflects a market value of \$339,658 or \$122.09 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.

The board of review offered to stipulate to an assessment of \$102,632, considering the Board's decision for the 2019 tax year and the 2020 equalization factor.

In written rebuttal, the appellants argued the appellant's comparables support the requested reduction.

### **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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

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. 19-01992.001-R-1 in which a decision was issued based upon the agreement of the parties reducing the subject's assessment to \$97,429. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 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 yet 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 \$102,632, which is less than the 2020 assessment of the subject property of \$113,174.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains evidence of a May 2018 sale of the subject property and six comparable sales presented by the appellants. The Board gives less weight to the subject's sale due to the fact the sale occurred less proximate in time to the assessment date at issue.

The Board finds the best evidence of market value in the record to be the comparable sales submitted by the appellants, which are similar to the subject in dwelling size, age, location, and most features and sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$232,500 to \$295,000 or from \$77.60 to \$110.40 per square foot of living area, including land. The subject's assessment of \$102,632 as reduced herein reflects a market value of \$308,019 or \$110.72 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 just above the range established by the comparables and appears to be justified given the subject has a larger basement and has finished basement area unlike the comparables. Based on this record the Board finds the subject's assessment as reduced herein is reflective of market value and 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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APPELLANT

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