



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

APPELLANT: Thomas & Lindsay Tobin
DOCKET NO.: 20-05580.001-R-1
PARCEL NO.: 09-35-328-016

The parties of record before the Property Tax Appeal Board are Thomas & Lindsay Tobin, 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 **No Change** 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: \$24,848
IMPR.: \$61,210
TOTAL: \$86,058

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 one-story dwelling of frame exterior construction with 1,260 square feet of living area. The dwelling was constructed in 1968. Features of the home include a full basement with finished area, central air conditioning, and a 462 square foot finished garage. The property has an 8,276 square foot site and is located in St. Charles, St. Charles Township, Kane County.¹

The appellants contend both assessment inequity and overvaluation as the bases of the appeal. In support of the assessment inequity argument, the appellants submitted information on eight comparable properties that are located within .18 of a mile from the subject property. The comparables are described as one-story dwellings of frame exterior construction ranging in size

¹ The Board finds the best description of the subject property was found in the board of review's evidence that included the property record card of the subject property, which was not refuted by the appellants in rebuttal.

from 1,176 to 1,553 square feet of living area. The homes were built from 1964 to 1977. Each comparable has a basement with finished area, central air conditioning, and a garage ranging in size from 297 to 600 square feet of building area. Two comparables each have a fireplace. These comparables have improvement assessments ranging from \$31,211 to \$64,281 or from \$21.67 to \$45.63 per square foot of living area.

In support of the overvaluation argument, the appellants submitted three comparable sales, which were previously submitted and described as appellants' equity comparables #1, #6, and #4, respectively. These three comparables have from 8,233 to 15,760 square foot sites² that sold from May 2019 to June 2020 for prices ranging from \$249,500 to \$280,000 or from \$170.07 to \$194.44 per square foot of living area, including land.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$71,914. The requested assessment would reflect a total market value of \$215,764 or \$171.24 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The appellants requested a reduced improvement assessment of \$47,066 or \$37.36 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,058. The subject's assessment reflects a market value of \$258,277 or \$204.99 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. The subject has an improvement assessment of \$61,210 or \$48.58 per square foot of living area.

In response to the appeal, the board of review submitted a letter from the St. Charles Township Assessor's Office along with a grid analysis of the appellants' comparables and an additional seven comparable properties. In the letter, the assessor contends the appellants' sales and equity comparable #1 should not be considered because it received a reduced 2020 assessment due to fire damage. In addition, the assessor contends that the subject property has other improvements that make it superior to the comparables, including a wood deck, brick patio, and a finished garage. As part of the evidence, the board of review provided a copy of the subject's MLS sheet which sold in 2016 for a price of \$242,500 with highlighted text that disclosed the subject had a "heated, air-conditioned finished garage with professional epoxy-coat painted floors and rubber matting for protection." This disclosure by the board of review was not refuted in the appellants' rebuttal.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on seven properties. The comparables are described as being located within .37 of a mile from the subject and improved with one-story dwellings of frame or brick and frame exterior construction ranging in size from 1,040 to 1,272 square feet of living area. The homes were built from 1965 to 1972. Each comparable has a basement with finished area, central air conditioning, and a garage ranging in size from 324 to 480 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$50,696 to \$59,436 or from \$42.75 to \$48.92 per square foot of living area. The comparables

² The square footage of land area for the appellants' comparable sales #1 through #3 was obtained from the board of review's grid analysis.

#1, #2 and #4 have from 7,230 to 8,668 square foot sites. These comparables sold from August 2019 to February 2021 for prices ranging from \$244,900 to \$275,000 or from \$228.22 to \$235.48 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants' counsel submitted two grid analyses, one containing all of the parties' comparable sales and the other with the suggested best comparable sales for further clarity. The appellants' counsel argued the county's comparables #2 through #7 are not comparable due to their dissimilar location or remote sales dates.

Conclusion of Law

The appellants contend in part assessment inequity as a basis of the appeal concerning the improvement. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's improvement assessment is not warranted.

The parties submitted a total of 15 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' comparable #1 which appears to be an outlier due to its considerably lower improvement assessment. The board of review disclosed this property received a lower improvement assessment for the 2020 tax year due to fire damage, which was not refuted within the appellants' rebuttal. The Board also gives less weight to the appellants' comparables #2, #4, #5 and #6 and the board of review comparable #1 due to differences in dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparables #3, #7 and #8 along with the board of review comparables #2 through #7. These comparables are similar to the subject in location, dwelling size, age, foundation, and other features. These nine comparables have improvement assessments that range from \$50,809 to \$59,436 or from \$41.24 to \$48.92 per square foot of living area. The subject's improvement assessment of \$61,210 or \$48.58 per square foot of living area falls above the range established by the best comparables in this record on an overall improvement assessment basis and within the range on a per-square-foot basis, which is logical after considering the subject's features including but not limited to its heated, air-conditioned finished garage. Based on this record and after considering appropriate adjustments to the best comparables in the record when compared to the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on lack of assessment uniformity is not justified.

Alternatively, the appellants contend that 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparable sale #3 which is less similar to the subject in dwelling size. In addition, the Board gives less weight to the board of review comparable sale #4 that sold in February 2021 which is less proximate in time to the assessment date at issue for the subject.

The Board finds the best evidence of market value to be the appellants' comparable sales #1 and #2 and the board of review's comparable sales #1 and #2 which are relatively similar to the subject in location, age, dwelling size, and foundation. In addition, these comparables sold proximate in time to the January 1, 2020 assessment date at issue for the subject property. These comparables sold from August 2019 to June 2020 for prices ranging from \$244,900 to \$280,000 or from \$170.07 to \$235.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$258,277 or \$204.99 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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: June 27, 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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