



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

APPELLANT: Evan & Jin Reck
DOCKET NO.: 20-05584.001-R-1
PARCEL NO.: 09-05-302-010

The parties of record before the Property Tax Appeal Board are Evan & Jin Reck, 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: \$37,270
IMPR.: \$127,142
TOTAL: \$164,412

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 2-story dwelling of frame and brick exterior construction with 3,760 square feet of living area. The dwelling was constructed in 2001. Features of the home include a partially finished walkout basement,¹ central air conditioning, two fireplaces, and a garage containing 883 square feet of building area. The property has a 14,244 square foot site and is located in South Elgin, St. Charles Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on eight comparable sales located from .27 to .63 of a mile from the subject and within the same Thornwood Subdivision as the subject property. The comparables have sites ranging in size from 10,105 to 17,031 square feet of land

¹ Some descriptive information regarding the subject property as well as the appellants' comparables was supplemented by the evidence submitted by the board of review and not refuted by the appellant.

area and are improved with 2-story dwellings of brick and frame exterior construction that range in size from 3,593 to 3,808 square feet of living area. The dwellings were built from 2000 to 2008. Each comparable features a basement with three having finished area and comparable #1 having a walkout. Each comparable also features central air conditioning, one or two fireplaces, and a garage ranging in size from 633 to 781 square feet of building area. The comparables sold from February 2019 to July 2020 for prices ranging from \$418,000 to \$545,000 or from \$116.34 to \$144.68 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$164,412 which would reflect a market value of \$493,285 or \$131.19 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,484. The subject's assessment reflects a market value of \$598,691 or \$159.23 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 a grid analysis with information on six comparable sales located from .03 to .30 of a mile from the subject and each being within the same Thornwood Subdivision as the subject property. The comparables have parcels ranging in size from 12,110 to 20,299 square feet of land area and are improved with 2-story dwellings of brick and frame, brick and stone, or stone and frame exteriors ranging in size from 3,273 to 3,991 square feet of living area. Each comparable features a basement with four having finished area, one having a walkout, and three having an English-style basement. Each comparable also features central air conditioning, one or two fireplaces, and a garage ranging in size from 684 to 1,079 square feet of building area. The comparables sold from November 2017 to July 2019 for prices ranging from \$485,000 to \$588,000 or from \$147.33 to \$170.49 per square foot of living area, including land. The board of review also submitted a memorandum prepared by the St. Charles Township assessing official contending that the subject property is located in a "more exclusive, wooded neighborhood featuring highly upgraded homes," in contrast to the appellant's comparable properties which are all located in neighborhoods featuring homes of lesser quality. Based on this evidence, the board of review requested the assessment be sustained.

In rebuttal, the appellants' counsel argued that the board of review's characterization of the quality of the appellants' comparable homes is only an opinion, not supported by evidence. The appellants' counsel also noted differences in characteristics between the board of review comparables and the subject property and argued that four sale dates are too remote in time from the lien date and, thus, should not be given much, if any, weight.

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 parties submitted a total of fourteen comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to board of review comparables #2, #4, #5, and #6, based on their sale dates in 2017 and 2018 which are too remote in time from the January 1, 2020 assessment date at issue and, thus, less likely to accurately reflect the subject's market value than the remaining comparables that sold more proximate in time to the lien date in question. The Board also gave less weight to board of review comparables #1 and #3 based on their smaller dwelling sizes relative to the subject dwelling. The Board finds the best evidence of market value to be appellants' comparables which are most similar to the subject in location, design, foundation, age, dwelling size, and most features. These most similar comparables sold from February 2019 to July 2020 for prices ranging from \$418,000 to \$545,000 or from \$116.34 to \$144.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$598,691 or \$159.23 per square foot of living area, including land, which is higher than the best comparable sales in this record both in terms of overall market value and on a per square foot of living area basis.

As to the board of review's contention that the subject property is located in a more exclusive neighborhood that features homes of higher quality, the Board finds this argument unsupported by evidence. The evidence in the record indicates that all comparables submitted by both parties are located in the same (Thornwood) subdivision as the subject property. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellants demonstrated by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction in the subject's assessment commensurate with the appellants' request is warranted.

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

Evan & Jin Reck, 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