



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

APPELLANT: Sami Sayyed  
DOCKET NO.: 20-05594.001-R-1  
PARCEL NO.: 03-08-251-029

The parties of record before the Property Tax Appeal Board are Sami Sayyed, 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 **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:** \$19,397  
**IMPR.:** \$98,596  
**TOTAL:** \$117,993

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 1-story and part 2-story dwelling of frame exterior construction<sup>1</sup> with 3,798 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 619 square foot garage. The property has a 7,841 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.19 of a mile from the subject. The parcels range in size from 8,712 to 10,019 square feet of land area<sup>2</sup> are improved

---

<sup>1</sup> Additional details regarding the subject property are found in the subject's property record card presented by the board of review.

<sup>2</sup> Additional details regarding the comparables are found in the grid analysis of these properties presented by the board of review.

with part 1-story and part 2-story homes of frame exterior construction ranging in size from 3,435 to 4,009 square feet of living area. The dwellings were built from 2001 to 2003. Each home has a basement, one with finished area, central air conditioning, a fireplace, and a garage ranging in size from 601 to 690 square feet of building area. The comparables sold from November 2018 to July 2019 for prices ranging from \$299,900 to \$350,000 or from \$78.32 to \$92.15 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,993. The subject's assessment reflects a market value of \$354,121 or \$93.24 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, together with a grid analysis of the appellant's comparables. Comparable #1 is the same property as the appellant's comparable #2. The comparables are located within 0.40 of a mile from the subject. The parcels range in size from 7,841 to 9,583 square feet and are improved with part 1-story and part 2-story homes or 2-story homes of frame exterior construction ranging in size from 3,435 to 4,009 square feet of living area. The dwellings were built from 2000 to 2003. Each home has a basement, three of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 440 to 690 square feet of building area. The comparables sold from July 2019 to December 2020 for prices ranging from \$350,000 to \$410,000 or from \$92.15 and \$115.72 per square foot of living area, including land, respectively.

The board of review submitted a letter from the township assessor's office contending that the appellant's comparable #1 was not an arm's length sale and the appellant's comparables #1, #3, and #4 differ from the subject in dwelling size, basement finish, and/or bathroom count. The assessor asserted that the appellant's comparable #2 is currently listed for sale for a price of \$375,000. The assessor acknowledged that the board of review's comparables differ from the subject in bathroom count, basement finish, and/or exterior trim.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal the appellant argued the board of review's comparables support a reduction in the subject's assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which the board of review challenged as not an arm's length sale and was not refuted by the appellant in written rebuttal. The Board gives less weight to the appellant's comparable #4, which sold less proximate in time to the assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable #3, the appellant's comparable #2/board of review's comparable #1, and the board of review's comparables #2, #3, and #4, which are similar to the subject in dwelling size, age, lot size, location, and most features. These most similar comparables sold from July 2019 to December 2020 for prices ranging from \$350,000 to \$410,000 or from \$83.06 to \$115.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$354,121 or \$93.24 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Sami Sayyed, 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