



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

APPELLANT: Phillip Barish & Heidi Goldberg
DOCKET NO.: 20-05595.001-R-1
PARCEL NO.: 03-05-480-004

The parties of record before the Property Tax Appeal Board are Phillip Barish & Heidi Goldberg, 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: \$19,764
IMPR.: \$121,748
TOTAL: \$141,512

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 exterior construction¹ with 3,270 square feet of living area. The dwelling was constructed in 2016. Features of the home include a basement, central air conditioning, a fireplace, and a 638 square foot garage. The property has a 13,939 square foot site and is located in Algonquin, Dundee Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on nine comparable sales located within 0.77 of a mile from the subject. The parcels range in size from 10,019 to 13,504 square feet of land area² are improved

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

² Additional details regarding the comparables not reported by the appellants are found in the grid analysis of these comparables presented by the board of review.

with part 1-story and part 2-story homes of frame exterior construction ranging in size from 2,965 to 3,435 square feet of living area. The dwellings were built from 1997 to 2003. Each home has a basement, five of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 601 to 708 square feet of building area. Comparable #9 has an inground swimming pool. The comparables sold from January to November 2019 for prices ranging from \$290,000 to \$395,000 or from \$93.16 to \$126.20 per square foot of living area, including land. Based on this evidence the appellants 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 \$141,512. The subject's assessment reflects a market value of \$424,706 or \$129.88 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. The board of review's comparables are located from 0.15 of a mile to 2.09 miles from the subject. The parcels range in size from 10,454 to 15,246 square feet of land area and are improved with part 1-story and part 2-story homes of frame exterior construction ranging in size from 3,052 to 3,688 square feet of living area. The dwellings were built from 1998 to 2015. Each home has a basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 651 to 923 square feet of building area. The comparables sold from November 2019 to January 2021 for prices ranging from \$393,000 to \$484,000 or from \$119.58 to \$158.27 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending that the appellants' comparables are in a different subdivision than the subject and are much older homes. The assessor further contended that the appellants' comparables #1 and #7 are much smaller homes than the subject and that the appellants' comparable #4 sold again in March 2021 for a price of \$395,000. The assessor acknowledged there have been no recent sales of comparable homes in the subject's subdivision and that the board of review's comparables #1, #3, and #4 differ from the subject in age, dwelling size, and/or location in a different subdivision. The assessor asserted the appellants purchased the subject as new construction in 2017 for \$429,000.

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

In written rebuttal the appellants argued the board of review's comparables #2 and #4 are not similar to the subject in location or dwelling size and the board of review's comparable #3 sold less proximate in time to the assessment date.

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

The record contains a total of thirteen comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparable #9, which has an inground swimming pool unlike the subject. The Board gives less weight to the board of review's comparable #2, which is located more than two miles from the subject, and the board of review's comparable #4, which is less similar to the subject in dwelling size than other comparables in this record.

The Board finds the best evidence of market value to be the appellants' comparables #1 through #8 and the board of review's comparables #1 and #3, which are similar to the subject in dwelling size, location, site size, and some features, although these homes are much older than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$290,000 to \$445,000 or from \$93.16 to \$136.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$424,706 or \$129.88 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be well supported given the subject's newer dwelling age compared to the best comparables. 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

Phillip Barish&Heidi Goldberg, 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