



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

APPELLANT: Kenyon Bowes III
DOCKET NO.: 20-05598.001-R-1
PARCEL NO.: 09-26-177-003

The parties of record before the Property Tax Appeal Board are Kenyon Bowes III, 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: \$41,412
IMPR.: \$79,752
TOTAL: \$121,164

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 1.5-story dwelling of brick and frame exterior construction with 2,237 square feet of living area. The dwelling was constructed in 1967. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 460 square foot garage, and an inground swimming pool. The property has a 15,681 square foot site¹ and is located in St. Charles, St. Charles Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.23 of a mile from the

¹ Additional details regarding the subject property not reported by the appellant are found in the board of review's evidence.

subject. The parcels range in size from 12,415 to 22,172 square feet of land area² and are improved with 1.5-story homes of frame or brick and frame exterior construction ranging in size from 2,278 to 2,696 square feet of living area. The dwellings were built from 1967 to 1969. Each home has a basement, one of which has finished area, central air conditioning, a fireplace, and a garage ranging in size from 460 to 559 square feet of building area. The comparables sold from July 2017 to November 2020 for prices ranging from \$315,000 to \$396,000 or from \$120.92 to \$146.88 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 \$121,164. The subject's assessment reflects a market value of \$363,637 or \$162.56 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 six comparable sales located within 0.70 of a mile from the subject. The parcels range in size from 8,581 to 18,034 square feet of land area and are improved with 2-story homes of brick and frame exterior construction ranging in size from 2,083 to 2,450 square feet of living area. The dwellings were built from 1968 to 1978. Each home has a basement with finished area, central air conditioning, a fireplace, and one or two garages ranging in size from 420 to 620 square feet of building area. The comparables sold from June 2017 to August 2020 for prices ranging from \$340,000 to \$390,000 or from \$154.69 to \$182.93 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office asserting the appellant purchased the subject in April 2017 for a price of \$375,000. The assessor contended that the appellant's comparable #3 is a 1-story home unlike the subject and acknowledged that the subject home is larger than the board of review's comparables, has finished basement area unlike some of the parties' comparables, and has an inground swimming pool unlike the parties' comparables.

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

In written rebuttal the appellant argued that the board of review's comparables #1, #3, #4, and #5 are different style homes than the subject and sold less proximate in time to the assessment date. The appellant further argued the board of review's comparables #2 and #6 are newer homes than the subject and different style homes than the subject.

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

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

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 nine comparable sales and evidence of an April 2017 sale of the subject for the Board's consideration. The Board gives less weight to the April 2017 sale of the subject, the appellant's comparable #3, and the board of review's comparables #1, #3, #4, and #5, which sold less proximate in time to the assessment date and are less likely to be indicative of market value as of that date. The Board gives less weight to the appellant's comparables #1 and #2, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the board of review's comparables #2 and #6, which are relatively similar to the subject in dwelling size, location, site size, and features, although these comparables are newer homes than the subject and each lacks an inground swimming pool that is a feature the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$379,000 and \$390,000 or for \$154.69 and \$182.93 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$363,637 or \$162.56 per square foot of living area, including land, which is below the best comparable sales in terms of total market value and bracketed by the best comparables on a price per square foot basis. 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

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