



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

APPELLANT: Rolandas & Rita Dzekciorius
DOCKET NO.: 20-05599.001-R-1
PARCEL NO.: 09-05-155-003

The parties of record before the Property Tax Appeal Board are Rolandas & Rita Dzekciorius, 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: \$37,270
IMPR.: \$162,244
TOTAL: \$199,514

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 brick, stone, and frame exterior construction with 3,465 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement with finished area,¹ central air conditioning, two fireplaces, an 805 square foot garage, and an inground swimming pool. The property has a 17,685 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 appellants submitted information on nine comparable sales located within 0.81 of a mile from the

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

subject. The parcels range in size from 9,365 to 15,594 square feet of land area² and are improved with 2-story homes of brick and frame or brick, stucco, and frame exterior construction ranging in size from 3,364 to 3,593 square feet of living area. The dwellings were built from 2000 to 2003. Each home has a basement, six of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 691 to 757 square feet of building area. The comparables sold from January 2019 to June 2020 for prices ranging from \$395,000 to \$467,500 or from \$115.53 to \$132.62 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 \$199,514. The subject's assessment reflects a market value of \$598,782 or \$172.81 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 located within 0.55 of a mile from the subject. The parcels range in size from 9,017 to 16,945 square feet of land area and are improved with 2-story homes of brick and frame or brick, frame, and stone exterior construction ranging in size from 3,170 to 3,478 square feet of living area. The dwellings were built in 2002 or 2003. Each home has a basement, three of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 600 to 1,079 square feet of building area. The comparables sold from November 2017 to May 2020 for prices ranging from \$530,000 to \$558,000 or from \$152.39 to \$170.49 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending that the subject backs to a pond and is located in a more exclusive area of the subdivision. The assessor asserted that two of the board of review's comparables are located in the subject's subdivision whereas none of the appellants' comparable are in the same subdivision. The assessor further asserted the subject is superior to many of these comparables in basement finish, bathroom count, and inground swimming pool amenity.

Based on this evidence, the board of review offered to reduce the subject's assessment to \$194,981.

In written rebuttal, the appellants rejected the board of review's offer. The appellants argued that the board of review's comparable #4 sold too remote in time from the assessment date and that the remaining comparables support the requested reduction.

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

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

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 board of review's comparable #4, which sold less proximate in time to the assessment date than other comparables in this record. The Board gives less weight to the appellants' comparables #1, #6, and #7 and the board of review's comparable #3, which lack finished basement area that is a feature of the subject.

The Board finds the best evidence of market value to be the appellants' comparables #2, #3, #4, #5, #8, and #9 and the board of review's comparables #1 and #2, which are similar to the subject in dwelling size, age, location, and features, although these comparables have smaller sites than the subject and lack an inground swimming pool that is a feature of 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 \$395,000 to \$558,000 or from \$117.42 to \$170.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$598,782 or \$172.81 per square foot of living area, including land, which is above the range established by the best comparable sales in this record, but appears to be justified given the subject's larger site size and inground swimming pool amenity 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

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