



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

APPELLANT: Donald & Melissa Disilvio  
DOCKET NO.: 20-05612.001-R-1  
PARCEL NO.: 03-05-451-013

The parties of record before the Property Tax Appeal Board are Donald & Melissa Disilvio, 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:** \$23,266  
**IMPR.:** \$83,161  
**TOTAL:** \$106,427

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 two-story dwelling of frame and brick exterior construction with 2,397 square feet of living area.<sup>1</sup> The dwelling was constructed in 1997. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage containing 440 square feet of building area. The property has a 10,890 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 eight comparable sales located within .64 of a mile of the subject. The comparables consist of two-story dwellings of frame or brick and frame exterior

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<sup>1</sup> Details not reported by the appellants were drawn from the property record card submitted by the board of review.

construction ranging in size from 2,261 to 2,636 square feet of living area.<sup>2</sup> The homes were built from 1993 to 2000. Each dwelling has central air conditioning, a basement with four having finished area, and a garage ranging in size from 400 to 620 square feet of building area. Seven comparables each have a fireplace. Six of the parcels range in size from 10,019 to 12,632 square feet of land area. The comparables sold from June 2019 to September 2020 for prices ranging from \$257,000 to \$302,500 or from \$97.88 to \$128.26 per square foot of living area, including land. Based on this evidence, the appellants requested a reduced assessment of \$86,651, for an estimated market value of \$259,979 or \$108.46 per square foot of living area, including land, when applying 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 \$106,427. The subject's assessment reflects a market value of \$319,409 or \$133.25 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 nine comparable sales. The comparables consist of two-story dwellings of frame, frame and brick, or frame and stone exterior construction ranging in size from 2,261 to 2,425 square feet of living area. The dwellings were built from 1993 to 1997. Each dwelling has central air conditioning, a fireplace, a basement with seven having finished area, and a garage ranging in size from 440 to 660 square feet of building area. The parcels range in size from 10,019 to 12,632 square feet of land area. The comparables sold from March 2019 to April 2021 for prices ranging from \$320,000 to \$380,000 or from \$132.34 to \$163.60 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued that the board of review's comparables #2, #6, #8, and #9 should be given less weight as they differ from the subject in garage size, or have more remote sale dates.

### **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 parties submitted a total of 17 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' comparables #2, #7, and #8 due to their lack of finished basement area when compared to the subject, as well as appellant comparable #6 due to the lack of descriptive information with regard to basement

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<sup>2</sup> Details not reported by the appellants were drawn from the comparable grid submitted by the board of review, which lacks information for appellant comparable #6.

finish. The Board also gives reduced weight to board of review comparables #1, #4, #6, #8, and #9 due to their lack of finished basement area or remote sale dates for valuation as of January 1, 2020.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #3, #4, and #5 along with board of review comparable sales #2, #3, #5, and #7, which are similar to the subject in age, dwelling size, location, and features. These most similar comparables sold from March 2019 to November 2020 for prices ranging from \$258,000 to \$369,900 or from \$97.88 to \$163.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$319,409 or \$133.25 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 adjustments to the best comparables for differences when compared to 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

Donald & Melissa Disilvio, 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