



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

APPELLANT: Susan & Jeffrey Jayne
DOCKET NO.: 20-05619.001-R-1
PARCEL NO.: 05-24-300-043

The parties of record before the Property Tax Appeal Board are Susan & Jeffrey Jayne, 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: \$33,770
IMPR.: \$138,982
TOTAL: \$172,752

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 one-story dwelling of frame and brick exterior construction with 2,240 square feet of living area.¹ The dwelling was constructed in 1988. Features of the home include a basement with finished area, central air conditioning, and a garage containing 936 square feet of building area. The property has a 2.82-acre site and is located in Elgin, Plato Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 1.88 miles of the subject. The comparables consist of one-story dwellings of frame or masonry exterior construction ranging in size from 1,915 to 2,572 square feet of living area. The homes were built from 1979 to 1998. Each dwelling has central air conditioning, a fireplace, a basement with two

¹ Details not reported by the appellant were drawn from the property record card submitted by the board of review.

having finished area, and a garage ranging in size from 462 to 872 square feet of building area. The parcels range in size from .91 acres to 1.25 acres of land area. The comparables sold from July to October 2020 for prices ranging from \$290,000 to \$475,000 or from \$151.44 to \$183.54 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$142,639, for an estimated market value of \$427,960 or \$191.05 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 \$172,752. The subject's assessment reflects a market value of \$518,463 or \$231.46 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 five comparable sales located within 4.24 miles of the subject. Comparable #1 is the same property as appellant comparable #1.² The comparables consist of one-story dwellings of frame or masonry exterior construction ranging in size from 1,734 to 2,627 square feet of living area. The dwellings were built from 1986 to 2005. Each dwelling has central air conditioning, a fireplace, a basement with two having finished area, and a garage ranging in size from 780 to 956 square feet of building area. The parcels range in size from .91 acres to 3 acres of land area. The comparables sold from May 2001 to July 2020 for prices ranging from \$319,000 to \$485,000 or from \$164.60 to \$184.62 per square foot of living area, including land.³ The board of review also submitted a memorandum stating that the subject includes a cell tower from which the owners receive rental income, and which is assessed at \$49,995. In its comparable grid and memorandum, the board of review submitted an adjusted assessment value for the subject, by subtracting the cell tower assessment, for a total assessment of \$122,757 or an estimated market value of \$368,418 or \$164.47 per square foot of living area, including land, when using the 2020 three-year average median level of assessment for Kane County of 33.32%. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued that the property owners sold all lease rights to the cell tower, do not receive any rental income from the tower, and that the board of review has not provided any evidence to support its assessment of the tower. The appellants argued further that board of review comparables #2, #4, and #5 differ from the subject in location 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

² The parties differ as to the proximity of the common comparable to the subject.

³ No sale price was provided for comparable #2.

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 eight comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board gives less weight to the appellants' comparables #2 and #4 due to their lack of finished basement area when compared to the subject. The Board also gives reduced weight to the board of review's comparables #2 through #5 due to differences in age or dwelling size in relation to the subject and/or more remote sale date for valuation as of January 1, 2020 given other sales in the record.

The Board finds the best evidence of market value to be the appellants' comparable sale #3 and the parties' common comparable, which are similar to the subject in age, dwelling size, and features. These most similar comparables sold for prices of \$370,000 and \$475,000 or for \$172.82 and \$183.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$518,463 or \$231.46 per square foot of living area, including land, which is above the best comparable sales in this record. However, when subtracting the assessment for the cell tower, the board of review reported that the total assessment is \$122,757, for an estimated market value of \$368,418 or \$164.47 per square foot of living area, including land, which falls below the best comparables in the 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

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