



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

APPELLANT: Joseph & Mally Miceli  
DOCKET NO.: 20-05623.001-R-1  
PARCEL NO.: 05-22-200-051

The parties of record before the Property Tax Appeal Board are Joseph & Mally Miceli, 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:** \$47,278  
**IMPR.:** \$180,201  
**TOTAL:** \$227,479

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 1.5-story dwelling of cedar and stone exterior construction with 4,125 square feet of living area.<sup>1</sup> The dwelling was constructed in 2008. Features of the home include a walk-out style basement with finished area, central air conditioning, two fireplaces,<sup>2</sup> and a garage containing 1,105 square feet of building area. The property has a 5.41-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 five comparable sales located within 1.46 miles of the subject. The comparables consist of 1.5-story or 2-story dwellings of frame exterior construction

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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.

<sup>2</sup> The parties dispute the number of fireplaces in the subject dwelling. The Board finds the property record card to be the best evidence of the number of fireplaces in the record.

ranging in size from 3,532 to 3,997 square feet of living area. The homes were built from 2002 to 2008. Each dwelling has central air conditioning, a fireplace, an unfinished basement, and a garage ranging in size from 630 to 1,566 square feet of building area. The parcels range in size from 1.03 acres to 1.83 acres of land area. The comparables sold from May 2019 to September 2020 for prices ranging from \$377,000 to \$595,000 or from \$96.15 to \$160.90 per square foot of living area, including land. Based on this evidence, the appellants requested a reduced assessment of \$176,957, for an estimated market value of \$530,924 or \$128.71 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 \$227,479. The subject's assessment reflects a market value of \$682,710 or \$165.51 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 2.63 miles of the subject. The comparables consist of 1-story, 1.5-story, or 2-story dwellings of frame exterior construction ranging in size from 3,122 to 4,715 square feet of living area. The dwellings were built from 1970 to 2006. Each dwelling has central air conditioning, one or two fireplaces, a basement with three having finished area, and a garage ranging in size from 480 to 1,105 square feet of building area. Three comparables each have an inground swimming pool, one comparable has a 2,700 square foot stable, and one comparable has a 6,000 square foot barn. The parcels range in size from 5 acres to 11.11 acres of land area. The comparables sold from August 2017 to April 2019 for prices ranging from \$550,000 to \$830,000 or from \$129.97 to \$208.20 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 board of review's comparables should be given less weight due to differences in age, dwelling size, location, or their 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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds that neither party submitted comparables that are truly similar to the subject due to differences in age, dwelling size, parcel size, design, and/or some features. Nevertheless, the Board gives less weight to the board of review's comparables due to differences in age, dwelling size, design, and/or their more remote sale dates for valuation as of January 1, 2020.

The Board finds the best evidence of market value to be the appellants' comparable sales, which are similar to the subject in age, dwelling size, design, and some features. These most similar comparables sold from May 2019 to September 2020 for prices ranging from \$377,000 to \$595,000 or from \$96.15 to \$160.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$682,710 or \$165.51 per square foot of living area, including land, which is above the range established by the best comparable sales in this record, but appears justified considering the subject's larger dwelling, finished walk-out style basement, and significantly larger parcel in relation to the best comparables. 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

Joseph & Mally Miceli, 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