



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

APPELLANT: Ryan & Leslie Paquette
DOCKET NO.: 20-05624.001-R-1
PARCEL NO.: 05-23-180-006

The parties of record before the Property Tax Appeal Board are Ryan & Leslie Paquette, 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 **A Reduction** 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: \$23,639
IMPR.: \$129,235
TOTAL: \$152,874

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 frame exterior construction with 3,129 square feet of living area. The dwelling was constructed in 1999. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a 916 square foot garage. The property has a 1.67 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 from 0.17 to 0.99 of a mile from the subject. The parcels range in size from 0.27 of an acre to 1.66 acres of land area and are improved with 2-story homes of frame exterior construction ranging in size from 2,797 to 3,208 square feet of living area. The dwellings were built from 1999 to 2016. Each home has a basement, four of which have finished area, central air conditioning, and a garage ranging in size from 702 to 925 square feet of building area. Four homes each have one or two fireplaces. The

comparables sold from July 2019 to August 2020 for prices ranging from \$405,000 to \$500,000 or from \$130.98 to \$161.03 per square foot of living area, including land.

Based on this evidence the appellants requested a reduction in the subject's assessment to \$152,874 which would reflect a market value of \$458,668 or \$146.59 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 \$173,316. The subject's assessment reflects a market value of \$520,156 or \$166.24 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, together with a map depicting the locations of these comparables in relation to the subject. Comparables #1, #2, and #3 are the same properties as the appellants' comparables #1, #3, and #2, respectively, which are described above. Comparables #4, #5, and #6 are located from 0.04 to 0.90 of a mile from the subject. These parcels range in size from 1.22 to 1.92 acres of land area and are improved with 2-story homes of frame exterior construction ranging in size from 3,049 or 3,731 square feet of living area. The dwellings were built from 2003 to 2006. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 797 to 1,150 square feet of building area. Two homes have one or three fireplaces. These three comparables sold in April 2017 and June 2018 for prices ranging from \$520,000 to \$583,000 or from \$156.26 to \$170.55 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 sold in 2016 for \$535,000 and its assessment has increased only by the equalization factor each year.

In written rebuttal the appellants argued the board of review's comparables #4, #5, and #5 sold too remote in time from the assessment date. Moreover, the appellants asserted the board of review's comparables #5 and #6 differ from the subject in design or dwelling size.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight comparable sales, with three common sales, for the Board's consideration. The Board gives less weight to the board of review's comparables #4, #5, and #6, which sold less proximate in time to the assessment date than other comparables in this record.

The Board gives less weight to the appellants' comparable #4, due to substantial differences from the subject in dwelling age and site size.

The Board finds the best evidence of market value to be the appellants' comparables #1, #2, #3, and #5, which include the three common sales. These comparables are similar to the subject in dwelling size, age, location, site size, and some features, although these comparables have finished basement area unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$410,000 to \$500,000 or from \$141.83 to \$161.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$520,156 or \$166.24 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellants' request is 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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