



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

APPELLANT: Michael & Jennifer Servini
DOCKET NO.: 20-05625.001-R-1
PARCEL NO.: 05-01-373-006

The parties of record before the Property Tax Appeal Board are Michael & Jennifer Servini, the appellants, by attorney 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: \$30,393
IMPR.: \$119,551
TOTAL: \$149,944

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 with 3,146 square feet of living area. The dwelling was built in 2018. The home features an unfinished basement, central air conditioning, one fireplace, and a 1,020 square foot garage. The property has approximately 0.22 of an acre of land area and is located in Elgin, Plato Township, Kane County.

The appellants contend both overvaluation and assessment equity with respect to the subject's improvement as the bases of the appeal.

In support of the overvaluation argument, the appellants submitted information on six comparable sales in the same subdivision as the subject property and located within 0.08 of a mile from the subject. The comparables have sites that range in size from 0.24 to 0.39 of an acre

of land area and are improved with 2-story dwellings that range in size from 3,052 to 3,203 square feet of living area. The dwellings were built from 2008 to 2020. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 694 to 852 square feet of building area. The comparables sold from June 2019 to March 2020 for prices ranging from \$380,000 to \$449,900 or from \$124.51 to \$141.30 per square foot of living area, land included.

As an alternate basis of the appeal, the appellants contend assessment inequity with respect to the improvement assessment. In support of this argument, the appellants submitted information on eight equity comparables in the same subdivision as the subject property and located within 0.34 of a mile from the subject. The comparables are improved with 2-story dwellings that range in size from 3,146 to 3,244 square feet of living area. The dwellings were built from 2013 to 2020. Each comparable has an unfinished basement, central air conditioning, and a garage ranging in size from 620 to 852 square feet of building area. Five comparables each have one fireplace. The comparables have improvement assessments that range from \$80,110 to \$110,592 or from \$25.46 to \$34.53 per square foot of living area.

Based on this evidence, the appellants requested the subject's assessment be reduced to \$131,888 reflecting a market value of \$395,704 or \$125.78 per square foot of living area, land included, when using the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$101,495 or \$32.26 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,944. The subject's assessment reflects a market value of \$450,012 or \$143.04 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. The subject has an improvement assessment of \$119,551 or \$38.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted both sales and equity information on six comparable properties in the same subdivision as the subject property and located within 0.21 of a mile from the subject. However, board of review comparable #2 is the same property as the appellants' comparable #3. The comparables have sites that range in size from 0.23 to 0.36 of an acre of land area and are improved with 2-story dwellings with 3,146 or 3,203 square feet of living area. The dwellings were built from 2017 to 2019. Each comparable has a basement, central air conditioning, and a garage with 832 or 852 square feet of building area. Four comparables each have one fireplace. The comparables sold from April 2017 to August 2019 for prices ranging from \$434,900 to \$473,660 or from \$138.24 to \$149.87 per square foot of living area, land included. The comparables have improvement assessments ranging from \$115,938 to \$122,611 or from \$36.42 to \$38.97 per square foot of living area.

In addition, the board of review provided an overview of the subject's subdivision, Highland Woods, and its amenities. The board of review indicated that the subject property was located in the Woodcrest neighborhood of the subdivision but some of the appellants' comparables were from the Graystone and Meadows Edge neighborhoods. The board of review noted that since the subject's sale in 2018 for \$472,800 that a patio and pergola had been added for which the owners

were receiving an HIE for a market value of \$14,185 and that the subject's extended garage was not found on other similar model homes. The assessor provided limited sales information on six properties to illustrate the difference in sales prices for the different model homes built in the subdivision. The board of review provided a table of sales for each of these three neighborhoods to illustrate the difference in sales prices for these three neighborhoods. The Board notes that the neighborhood of Woodcrest had a higher sales price per square foot, but the table contained limited property characteristics for these sales which occurred from 2017 to 2020. The board of review also provided two maps illustrating the location of the subject to the board of review comparables and the other for the assessor's sales analysis for the model homes.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

In a written rebuttal, the appellants critiqued the six comparable sales presented by the board of review in both written and table formats. The only acceptable comparable sales, per the appellants, was board of review comparables #4 and #6; the other four comparables in the appellants' opinion were "remote" sales. The appellants' attorney asserts that the board of review submitted only one comparable with a higher assessment on a per square foot basis and it should not be used to "establish a range" with the other remaining comparables supported a 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 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 parties submitted eleven comparable sales for the Board's consideration, including the parties' one common comparable. The Board gives less weight to the appellants' comparable #1 which has a 2020 built date reflecting new construction. The Board also gives less weight to the board of review comparables #1, #3, #5, and #6 which have sale dates that are less proximate to the subject's January 1, 2020 valuation date at issue, and less likely to reflect the subject's market value for the assessment date at issue.

The Board finds the best evidence of market value to be the parties' remaining comparables which are more similar to the subject in location, design, age, dwelling size and features. These comparables sold from June 2019 to March 2020 for prices ranging from \$380,000 to \$449,900 or from \$124.51 to \$141.30 per square foot of living area, land included. The subject's assessment reflects a market value of \$450,012 or \$143.04 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. The subject's market value is logical considering its larger, extended garage than the other comparables in the record. Based on the record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment based on overvaluation request is not justified.

The taxpayers also contend assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction in the subject's assessment based on equity is not justified.

The parties submitted fourteen suggested equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #1 which appears to be new construction. The Board also gives less weight to the appellants' comparables #2 through 7 as well as board of review comparables #5 and #6 which differ from the subject in dwelling size and/or lack a fireplace, a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are identical to the subject in dwelling size with varying degrees of similarity in other features. These comparables have improvement assessments that range from \$108,622 to \$122,611 or from \$34.53 to \$38.97 per square foot of living area. The subject's improvement assessment of \$119,551 or \$38.00 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparable for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

In conclusion on this record, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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:

December 20, 2022



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

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