



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

APPELLANT: Paul Van Der Molen
DOCKET NO.: 20-05628.001-R-1
PARCEL NO.: 15-13-234-017

The parties of record before the Property Tax Appeal Board are Paul Van Der Molen, the appellant, 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: \$21,528
IMPR.: \$87,082
TOTAL: \$108,610

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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-story dwelling of frame exterior construction with 2,133 square feet of living area. The dwelling was constructed in 2012. Features of the home include a basement, central air conditioning, and a 420 square foot garage. The property has a 0.15 of an acre site¹ and is located in Aurora, Aurora Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales located within 0.40 of a mile from the subject. Five parcels range in size from 0.15 to 0.24 of an acre of land area.² The comparables

¹ Additional details regarding the subject property not reported by the appellant are found in the board of review's evidence.

² Additional details regarding the comparables not reported by the appellant are found in the board of review's evidence.

are improved with 1-story homes of frame exterior construction ranging in size from 1,969 to 2,133 square feet of living area. The dwellings were built from 2004 to 2009. Each home has a basement, central air conditioning, and a 420 square foot garage. Three homes each have a fireplace. The comparables sold from September 2019 to November 2020 for prices ranging from \$245,000 to \$360,000 or from \$117.28 to \$168.78 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$108,610 which would reflect a market value of \$325,863 or \$152.77 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 \$124,593. The subject's assessment reflects a market value of \$373,929 or \$175.31 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, together with a grid analysis of three equity comparables,³ a grid analysis of five of the appellant's comparables, maps depicting the locations of both parties' comparables in relation to the subject. The board of review reported that the appellant's comparable #2 sold in 2010 not 2019.

The board of review's comparables are located within 0.55 of a mile from the subject. The parcels range in size from 0.15 to 0.20 of an acre of land area and are improved with 1-story homes of frame exterior construction with 2,089 or 2,133 square feet of living area. The dwellings were built from 2005 to 2013. Each home has a basement, central air conditioning, and a 420 square foot garage. One home has a fireplace. The comparables sold from July 2017 to December 2018 for prices ranging from \$387,000 to \$420,000 or from \$181.43 to \$196.91 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables sold in 2017 and 2018, which is less proximate in time to the assessment date.

Conclusion of Law

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

The record contains a total of twelve comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables, which sold less proximate in time to the

³ The Board finds these equity comparables are not responsive to the appellant's overvaluation argument and shall not further consider these comparables.

assessment date than other comparables in this record, and to the appellant's comparable #2, which was challenged by the board of review as not being an arm's length sale and not refuted by the appellant.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3 through #8, which are similar to the subject in dwelling size, age, location, and most features. These most similar comparables sold for prices ranging from \$245,000 to \$360,000 or from \$117.28 to \$168.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$373,929 or \$175.31 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 from the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Paul Van Der Molen, 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