



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

APPELLANT: William Conroy III
DOCKET NO.: 20-05630.001-R-1
PARCEL NO.: 11-13-130-020

The parties of record before the Property Tax Appeal Board are William Conroy III, 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 **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: \$32,519
IMPR.: \$197,123
TOTAL: \$229,642

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 1.5-story dwelling of brick, wood siding, and stone exterior construction with 4,101 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 1,144 square foot garage, and an inground swimming pool.¹ The property has a 13,939 square foot site and is located in Geneva, Blackberry Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.33 of a mile from the subject. The parcels range in size from 11,999 to 15,413 square feet of land area² and are

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

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

improved with 1.5-story homes of brick and wood siding or wood siding and stucco exterior construction ranging in size from 3,493 to 4,032 square feet of living area. The dwellings were built in 2000 or 2001. Each home has a basement, two with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 632 to 888 square feet of building area. The comparables sold from April to December 2020 for prices ranging from \$515,000 to \$669,900 or from \$147.44 to \$166.15 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$229,642. The subject's assessment reflects a market value of \$689,202 or \$168.06 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 three comparable sales, together with a grid analysis of the appellant's comparables, a map depicting the locations of both parties' comparables in relation to the subject, and a list of sales in the Mill Creek subdivision.³ The board of review's comparables are located within 0.62 of a mile from the subject. The parcels range in size from 11,999 to 17,452 square feet of land area and are improved with 2-story homes of aluminum siding and brick, aluminum siding, brick and stone, or brick and wood siding exterior construction. The homes range in size from 3,732 to 3,860 square feet of living area and were built in 2003 or 2005. Each home has a basement, two with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 765 to 1,205 square feet of building area. The comparables sold in August 2018 or August 2019 for prices of \$635,000 and \$675,000 or from \$164.51 to \$180.38 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office asserting that the assessor revalued all neighborhoods in the Mill Creek subdivision in 2019. The assessor argued the appellant's comparables sold after the assessment date and differ from the subject in bathroom count, basement finish, and/or garage size. The assessor reported the appellant's comparable #4 consists of two parcels which are not reflected in the appellant's grid analysis, raising the lot size to 12,509 square feet of land area.

In written rebuttal, the appellant argued two of the board of review's comparables are 2-story homes compared to the subject 1.5-story home and two of these comparables sold less proximate 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

³ The Board finds this list does not include sufficient descriptive details for these comparables in order for the Board to conduct a meaningful comparative analysis of these properties with the subject, and thus, the Board shall not further consider these sales.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #1 and #2, which sold less proximate in time to the assessment date than other comparables in this record. The Board gives less weight to the appellant's comparables #2 and #3 and the board of review's comparable #3, due to substantial differences from the subject in dwelling size and/or basement finish.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #4 which are similar to the subject in dwelling size, design, age, location, site size, and most features, although these comparables are older and smaller homes than the subject and none has an inground swimming pool like the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$590,000 and \$600,000 or for \$161.29 and \$150.04 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$689,202 or \$168.06 per square foot of living area, including land, which is above the range established by the best comparable sales in this record, but appears to be justified given that the subject is a newer and larger home with an inground swimming pool compared to the best comparables. 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 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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