



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

APPELLANT: Thomas & Jean Kegel
DOCKET NO.: 20-05631.001-R-1
PARCEL NO.: 11-12-277-011

The parties of record before the Property Tax Appeal Board are Thomas & Jean Kegel, 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: \$28,293
IMPR.: \$101,579
TOTAL: \$129,872

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 2-story dwelling of aluminum siding and brick exterior construction¹ with 2,069 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 511 square foot garage. The property has an 8,862 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 eight comparable sales located within 0.76 of a mile from the subject. The parcels range in size from 7,200 to 12,083 square feet of land area and are improved with 2-story homes of aluminum siding or aluminum siding and brick exterior construction ranging in size from 2,147 to 2,235 square feet of living area. The dwellings were

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

built from 1997 to 2006. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 436 to 717 square feet of building area. The comparables sold from February 2019 to December 2020 for prices ranging from \$315,000 to \$383,000 or from \$140.94 to \$171.36 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 \$129,872. The subject's assessment reflects a market value of \$389,772 or \$188.39 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. The board of review's comparables are located within 0.22 of a mile from the subject. The parcels range in size from 7,700 to 8,176 square feet of land area and are improved with 2-story homes of vinyl siding or aluminum siding and brick exterior construction ranging in size from 1,789 to 1,828 square feet of living area. The dwellings were built in 1999. Each home has a basement, one of which has finished area, central air conditioning, a fireplace, and a 430 or 440 square foot garage. The comparables sold in April 2018 and April 2019 for prices ranging from \$320,000 to \$359,900 or from \$175.53 to \$201.17 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending that the assessor revalued all neighborhoods in Mill Creek subdivision in 2019. The assessor argued the appellant's comparables #2 and #6 sold after the assessment date and the appellant's comparable #5 was sold to a relocation company. The assessor contended the subject has a golf course view lot whereas the appellant's comparables are regular lots. The assessor further contended that eight properties of the same model as the subject sold in the subject's subdivision from 2017 to 2019 and three of these properties were selected as the board of review's comparables due to their proximity to the subject and sale dates close to the assessment date. Based on this evidence the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant argued that the board of review's comparable #3 is a smaller home than the subject and sold 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eleven comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparable #3, which sold less proximate in time to the assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparables and the board of review's comparables #1 and #2, which are similar to the subject in dwelling size, age, location, site size, and most features, although only one of these comparables has finished basement area like the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$315,000 to \$383,000 or from \$140.94 to \$177.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$389,772 or \$188.39 per square foot of living area, including land, which is above the range established by the best comparable sales in this record, and which appears to be justified given the subject's finished basement area compared to the majority of 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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