



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

APPELLANT: Barry & Nancy Livingston  
DOCKET NO.: 20-05632.001-R-1  
PARCEL NO.: 08-26-151-001

The parties of record before the Property Tax Appeal Board are Barry & Nancy Livingston, 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:** \$45,085  
**IMPR.:** \$163,165  
**TOTAL:** \$208,250

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 and brick exterior construction with 4,070 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement, central air conditioning, a fireplace, and an 871 square foot garage. The property has a 89,492 square foot site and is located in Campton Hills, Campton Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on nine comparable sales located within 0.84 of a mile from the subject. The parcels range in size from 13,950 to 58,337 square feet of land area and are improved with 2-story homes of brick, stucco, or brick and frame exterior construction ranging in size from 3,316 to 4,089 square feet of living area. The dwellings were built from 1994 to

2005. Each home has a basement with finished area,<sup>1</sup> central air conditioning, one or two fireplaces, and a garage ranging in size from 707 to 989 square feet of building area. The comparables sold from February 2019 to October 2020 for prices ranging from \$405,000 to \$625,000 or from \$108.26 to \$152.85 per square foot of living area, including land. Based on this evidence the appellants 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 \$214,198. The subject's assessment reflects a market value of \$642,851 or \$157.95 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 five comparable sales, together with a grid analysis of the appellants' comparables and maps depicting the locations of both parties' comparables in relation to the subject. The board of review's comparables are located within 0.37 of a mile from the subject. The parcels range in size from 52,287 to 98,184 square feet of land area and are improved with 2-story homes of brick or brick and frame exterior construction ranging in size from 3,395 to 4,876 square feet of living area. The dwellings were built from 1993 to 2006. Each home has a basement, three of which have finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 699 to 1,249 square feet of building area. The comparables sold from May 2017 to March 2020 for prices ranging from \$557,500 to \$774,000 or from \$149.71 to \$187.72 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending that five of the appellants' comparables have much smaller lots than the subject on community water and sewer whereas the subject is on a well and septic. The assessor further contended three of the board of review's comparables are on the same street as the subject and all of the comparables are on well and septic like the subject.

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

In written rebuttal the appellants argued the board of review's comparables #1, #2, #4, and #5 sold less proximate in time to the assessment date and/or are dissimilar to the subject in dwelling size. The appellants further argued the board of review's comparable #3 is an outlier.

### **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.

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<sup>1</sup> Additional details regarding the comparables not reported by the appellants are found in the grid analysis of these comparables submitted by the board of review.

The record contains a total of fourteen comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #2, #3, #4, #5, #6, #7, and #9 and the board of review's comparables #2 and #5, due to substantial differences from the subject in dwelling size or site size. The Board also gives less weight to the board of review's comparable #1, which sold less proximate in time to the assessment date than other comparables in this record. The Board gives less weight to the board of review's comparable #3, which sold for considerably more than other comparables in this record and appears to be an outlier.

The Board finds the best evidence of market value to be the appellants' comparables #1 and #8 and the board of review's comparables #1 and #4, which are more similar to the subject in dwelling size, site size, age, location, and features, although four of these comparables have finished basement area unlike the subject and three of these comparable have much smaller lots than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$460,000 to \$575,000 or from \$120.61 to \$160.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$642,851 or \$157.95 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a price per square foot basis, and appears to be excessive even after considering adjustments to the best comparables for differences from the subject, such as finished basement area and site size. Based on this evidence, the Board finds a reduction in the subject's assessment 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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