



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

APPELLANT: Nicholas & Michelle Tsiftilis
DOCKET NO.: 20-05635.001-R-1
PARCEL NO.: 08-24-303-007

The parties of record before the Property Tax Appeal Board are Nicholas & Michelle Tsiftilis, 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: \$29,121
IMPR.: \$129,623
TOTAL: \$158,744

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 construction¹ with 3,402 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement with finished area, central air conditioning, a fireplace, and an 833 square foot garage. The property has a 19,166 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 eight comparable sales located within 0.56 of a mile from the subject. The parcels range in size from 11,103 to 19,369 square feet of land area and are improved with 2-story homes of frame or frame and brick exterior construction ranging in size

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

from 3,205 to 3,610 square feet of living area. The dwellings were built from 1995 to 2001. Each home has a basement, six of which have finished area,² central air conditioning, a fireplace, and a garage ranging in size from 631 to 813 square feet of building area. The comparables sold from June 2019 to November 2020 for prices ranging from \$350,000 to \$485,000 or from \$98.01 to \$135.62 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 \$158,744. The subject's assessment reflects a market value of \$476,423 or \$140.04 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.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales, together with a map depicting the locations of these comparables in relation to the subject and a grid analysis of the appellants' comparables. The board of review's comparables are located within 0.47 of a mile from the subject. The parcels range in size from 17,763 to 23,038 square feet of land area and are improved with 2-story homes of frame or frame and brick exterior construction ranging in size from 2,886 to 3,970 square feet of living area. The dwellings were built from 1997 to 2001. Each home has a basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 691 to 821 square feet of building area. The comparables sold from April 2017 to August 2019 for prices ranging from \$417,000 to \$560,000 or from \$135.55 to \$153.09 per square foot of living area, including land.

The board of review submitted a brief from the township assessor's office contending that the appellants' comparables #2 and #7 sold after the assessment date and the appellants' comparable #4 was not an arm's length sale.

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

In written rebuttal, the appellants argued the board of review's comparables #3, #4, #5, and #6 sold less proximate in time to the assessment date and/or are not similar to the subject in dwelling size.

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

² Additional details regarding the comparables not reported by the appellants are found in the grid analysis of these comparables presented 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 board of review's comparables #3, #5, and #6, which sold less proximate in time to the assessment date than the other comparables in this record. The Board gives less weight to the appellants' comparables #4 and #6 and the board of review's comparables #3 and #4, due to substantial differences from the subject in dwelling size or basement finish.

The Board finds the best evidence of market value to be the appellants' comparables #1, #2, #3, #5, #7, and #8 and the board of review's comparables #1 and #2, which are relatively similar to the subject in dwelling size, age, site size, location, and features. These most similar comparables sold for prices ranging from \$350,000 to \$500,000 or from \$98.01 to \$153.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$476,423 or \$140.04 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the subject's assessment appears to be supported. Based on this record, 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:

May 16, 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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