



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

APPELLANT: Lee & Janet Anderson
DOCKET NO.: 20-05641.001-R-1
PARCEL NO.: 12-03-403-002

The parties of record before the Property Tax Appeal Board are Lee & Janet Anderson, 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: \$28,796
IMPR.: \$114,034
TOTAL: \$142,830

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 exterior construction¹ with 2,009 square feet of living area. The dwelling was constructed in 1878. Features of the home include a basement, central air conditioning, a fireplace and a 1-car garage. The property has a 7,200 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 0.62 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from 1,622 to 2,229 square feet of living area. The dwellings were built from 1857 to 1949. Each home has a basement and a 1-car garage. Four homes each have central air conditioning and four homes

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

each have one or two fireplaces. The comparables sold from March 2019 to June 2020 for prices ranging from \$233,000 to \$363,500 or from \$125.67 to \$185.57 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 \$142,830. The subject's assessment reflects a market value of \$428,661 or \$213.37 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 map depicting the locations of the comparables in relation to the subject and photographs. The comparables are located within 0.48 of a mile from the subject. The parcels range in size from 9,000 to 18,528 square feet of land area and are improved with 2-story homes of vinyl siding, frame, or frame and stone exterior construction. The homes range in size from 1,965 to 2,092 living area and were built from 1886 to 1947. Each home has a basement, two of which have finished area, central air conditioning, and one or two garages. Two homes have one or two fireplaces. The comparables sold from December 2018 to May 2020 for prices ranging from \$380,000 to \$485,000 or from \$181.64 to \$237.75 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending that the appellants' comparable #1 is in poor condition and needs updating; the appellants' comparable #2 differs from the subject in dwelling size and bathrooms and is not as updated as the subject; and the appellants' comparable #4 has inferior finishes compared to the subject and needs updating. The assessor asserted the board of review's comparable #1 sold in 2017 for \$340,000 and sold again in 2020 for \$485,000 after being rehabbed. The assessor further asserted the board of review's comparable #2 is the most similar to the subject, sold in 2017 for \$440,000 and sold again in 2020 for \$465,000. The assessor contended the board of review's comparable #3 has not been updated.

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 support a reduction in the subject's assessment.

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.

The record contains a total of eight 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 gives less weight to the appellants' comparables #1, #4, and #5 and the board of review's comparable #1, due to substantial differences from the subject in dwelling size, age, central air conditioning amenity, and/or number of garages.

The Board finds the best evidence of market value to be the appellants' comparables #2 and #3, and the board of review's comparable #2, which are similar to the subject in dwelling size, age, location, and features. These most similar comparables sold for prices ranging from \$340,000 to \$465,000 or from \$163.08 to \$236.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$428,661 or \$213.37 per square foot of living area, including land, which is within 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 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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