



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

APPELLANT: Thomas Safran
DOCKET NO.: 20-05643.001-R-1
PARCEL NO.: 12-07-326-015

The parties of record before the Property Tax Appeal Board are Thomas Safran, 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 **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: \$39,125
IMPR.: \$160,795
TOTAL: \$199,920

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 vinyl siding and brick exterior construction with 3,675 square feet of living area. The dwelling was constructed in 2015. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace, and a 4-car garage. The property has a 16,800 square foot site and is located in Geneva, Geneva 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 0.29 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from 3,250 to 3,621 square feet of living area. The dwellings were built from 2005 to 2012. Each home has a

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

basement, one of which is reported to have finished area,² central air conditioning, and a 3-car garage. Five homes each have one or two fireplaces. The comparables sold from May 2019 to October 2020 for prices ranging from \$340,000 to \$485,000 or from \$103.85 to \$146.81 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 \$248,861. The subject's assessment reflects a market value of \$746,882 or \$203.23 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 located within 0.53 of a mile from the subject. The parcels range in size from 11,334 to 24,136 square feet of land area and are improved with 2-story homes of frame and stone, aluminum siding and stone, or aluminum siding and brick exterior construction. The homes range in size from 3,171 to 4,667 square feet of living area and were built from 1996 to 2006. Each home has a basement, two of which have finished area, one to three fireplaces, and a 3-car garage. The comparables sold from February 2017 to July 2018 for prices ranging from \$479,900 to \$735,000 or from \$151.34 to \$185.03 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office asserting that land in the subject's subdivision is assessed on a site basis and is uniform. The assessor further asserted that the subject is a custom home with upgraded interiors and extra amenities compared to homes in other parts of the subdivision. The assessor argued none of the appellant's comparables are the same quality as the subject and have smaller garages than the subject. The assessor further argued that the appellant's comparables #2, #3, #6, and #8 are smaller and/or older homes than the subject and/or have unfinished basements unlike the subject, and the appellant's comparable #1 has less finished basement area than the subject. The assessor contended that the board of review's comparable #1 is a larger home than the subject but is similar in quality and amenities; the board of review's comparable #2 is similar to the subject in dwelling size and amenities; and the board of review's comparable #3 is a smaller home than the subject with an unfinished basement.

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

In written rebuttal, the appellant argued both parties' comparables have 3-car garages unlike the subject. The appellant contended that the board of review did not support its argument that the appellant's comparables are inferior in quality and finishes with any evidence. The appellant further contended that the board of review's comparables are dissimilar from the subject in dwelling size and/or sold less proximate in time to the assessment date.

² The board of review presented a letter from the township assessor's office which describes one of these comparables as having finished basement area.

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 met this burden of proof and a reduction in the subject's assessment is 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 comparables due to substantial differences from the subject in dwelling size and/or sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record. The Board also gives less weight to the appellant's comparables #6, #7, and #8, which are less similar to the subject in dwelling size than other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparables #1 through #5, which are similar to the subject in dwelling size and location, although these comparables are older homes than the subject with smaller garages and two of these comparables are reported to have unfinished basements unlike 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 \$431,108 to \$485,000 or from \$126.76 to \$146.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$746,882 or \$203.23 per square foot of living area, including land, which is above the range established by the best comparable sales in this record and appears to be excessive even after considering appropriate upward adjustments to the best comparables for differences from the subject. 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Thomas Safran, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Kane County Board of Review
Kane County Government Center
719 Batavia Ave., Bldg. C, 3rd Fl.
Geneva, IL 60134