



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

APPELLANT: Judson Christensen
DOCKET NO.: 20-05973.001-R-1
PARCEL NO.: 15-20-159-003

The parties of record before the Property Tax Appeal Board are Judson Christensen, the appellant, 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: \$11,907
IMPR.: \$70,939
TOTAL: \$82,846

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 is improved with a one-story dwelling of brick exterior construction containing 2,151 square feet of living area.¹ The dwelling was built in 1955. Features of the home include a partial basement, central air conditioning, two fireplaces and an attached garage with 484 square feet of building area.² The property has a site with approximately 10,080 square feet of land area located in Aurora, Aurora Township, Kane County.

¹ The Board finds the best evidence of the subject's dwelling size to be the copy of the subject's property record card submitted by the board of review that contains a schematic diagram of the home with dimensions and calculations.

² The appellant describes the property as having two fireplaces and a three-car detached garage with 792 square feet of building area, which differs from the subject's property record card. The appellant provided no diagrams, dimensions, or calculations as to the size of the building improvements on the subject property. The Board accepts the appellant's description that the subject has two fireplaces.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with one-story dwellings of brick or cedar exterior construction ranging in size from 1,706 to 1,935 square feet of living area. The homes were built in 1952 and 1955. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage with either 440 or 550 square feet of building up. The comparables have sites with 10,080 or 10,730 square feet of land area and are located along the same street and within one block of the subject property. These properties sold from March 2017 to July 2018 for prices ranging from \$205,000 to \$216,000 or from \$108.81 to \$125.44 per square foot of living area, including land. As supporting documentation, the appellant submitted information from Midwest Real Estate Data (MRED) containing photographs and descriptions of the subject property and the appellant's comparables. The documentation also identified the appellant as a Realtor. The appellant requested the subject's assessment be reduced to \$73,795.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,846. The subject's assessment reflects a market value of \$248,637 or \$115.59 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 that had been identified by the township assessor. The comparables consist of one-story dwellings of masonry exterior construction that range in size from 1,886 to 2,107 square feet of living area. The homes were built from 1954 to 1958. Each comparable has a full or partial basement, central air conditioning, one fireplace and an attached garage ranging in size from 462 to 600 square feet of building area. These properties have sites ranging in size from .23 to .29 of one acre or from approximately 10,020 to 12,630 square feet of land area. The comparables are located from .08 to .37 of one mile from the subject property. The sales occurred from September 2016 to May 2017 for prices of \$242,000 or \$250,000 or from \$118.65 to \$132.56 per square foot of living area, including land. The board of review submission also included an aerial photograph depicting the location of the comparable sales in relation to the subject property.

The board of review also submitted an equity analysis using three comparables, however, this evidence does not address the appellant's overvaluation argument and will not be further addressed by the Board.

The board of review also submitted a grid analysis of the appellant's comparable sales, which matched the sale dates and total sale price for each comparable. The board of review's grid reported different living areas and basement areas for appellant's comparables #2 and #3 of 1,714 and 1,856 square feet of living area and 849 and 766 square feet of basement area, respectively. Accepting the board of review descriptions, the appellant's comparables sold for prices ranging from \$108.81 to \$124.85 per square foot of living area, including land.

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 information on six comparable sales similar to the subject property in style, dwelling size, age, features and land area. These properties sold for prices ranging from \$205,000 to \$250,000 or from \$108.81 to \$132.56 per square foot of living area, including land. The appellant's comparables are most similar to the subject location as they are located along the same street and within the same block as the subject property. These three properties sold for prices ranging from \$205,000 to \$216,000 or from \$108.81 to \$125.44 (or \$124.85 accepting the board of review data) per square foot of living area, including land. The subject's assessment reflects a market value of \$248,637 or \$115.59 per square foot of living area, including land, which is within the range established by the comparable sales in this record and is within the range established by the appellant's comparables on a per square foot of living area basis. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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:

November 22, 2022



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

Judson Christensen
1720 Garfield Ave
Aurora, IL 60506

COUNTY

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