



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

APPELLANT: Paul & Angelita Greviskes
DOCKET NO.: 21-05244.001-R-1
PARCEL NO.: 15-16-104-028

The parties of record before the Property Tax Appeal Board are Paul & Angelita Greviskes, the appellants; 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: \$9,478
IMPR.: \$66,912
TOTAL: \$76,390

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 2021 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 parties appeared before the Property Tax Appeal Board on November 14, 2022 for a hearing at the Kane County Government Center in Geneva pursuant to prior written notice dated September 7, 2022. Appearing was one of the appellants, Paul Greviskes, and appearing on behalf of the Kane County Board of Review was Michelle Abell, Kane County Board of Review Member.

The subject property consists of a part 1-story part 2-story dwelling of frame exterior construction with 1,968 square feet of living area. The dwelling was constructed in 1980 and is approximately 41 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 528 square foot garage. The property has a 17,473 square foot, or approximately 0.40 of an acre, site and is located in Aurora, Aurora Township, Kane County.

The appellants contend both assessment inequity and overvaluation as the bases of the appeal. In support of their arguments, the appellants submitted information on five comparables located from 0.19 to 0.39 of a mile from the subject property. The parcels range in size from 9,428 to 9,771 square feet of land area and are improved with 2-story, part 1-story part 2-story, or split-level homes of masonry, wood siding, or masonry and wood siding exterior construction. The dwellings range in size from 2,402 to 3,000 square feet of living area and were built from 1961 to 1964.¹ Three homes each have a lower level and one home has a basement. Each home has central air conditioning and a garage ranging in size from 441 to 638 square feet of building area. Three homes each have a fireplace. The comparables have land assessments of \$12,077 and improvement assessments ranging from \$59,228 to \$73,265 or from \$22.85 to \$25.47 per square foot of living area. Comparables #1, #4 and #5 sold in July 2018 and August 2020 for prices ranging from \$225,000 to \$244,000 or from \$86.81 to \$95.75 per square foot of living area, including land.

At hearing, Greviskes testified that the subject property is located on a busy road. Upon questioning by the Administrative Law Judge (“ALJ”), the appellant clarified that the subject has second floor living area above both the subject’s garage and some of the first floor living area.

The appellant testified that most of the homes in the subject’s neighborhood are bungalow-style homes that are not similar to the subject. Consequently, the appellant stated that the comparables presented are located to the west of the subject in a different neighborhood, which is a better neighborhood than the subject’s neighborhood. Upon questioning by the ALJ, Greviskes clarified that he believes the comparables’ neighborhood is better due to upkeep of the homes, but he acknowledged that none of the comparables are located on a busy road like the subject. Greviskes also acknowledged that the comparables are older homes than the subject which had been well maintained. The appellant stated he had no knowledge of whether any of the comparables had been updated.

Greviskes further testified that the sales comparable are larger homes that are assessed lower than the subject on a per square foot basis. The appellant clarified that two of the sales comparables do not have wood siding as presented in the appellants’ grid analysis, but rather have some type of “maintenance free” siding. The appellant argued that a property’s basement should not be included in the improvement assessment that is used to calculate the improvement assessment per square foot.

The appellant contended that the board of review’s comparable sales #4, #6, and #7 do not appear to have assessments which correspond to the recent sale prices. The appellant also questioned the reliability of the board of review’s grid analysis of equity comparables, asserting that the photographs for comparables #1 through #4 do not depict those properties.

The ALJ questioned Greviskes regarding a statement in the appellants’ evidence that an agreement had been reached regarding the subject’s assessment for the prior tax year. Greviskes

¹ The grid analyses of the appellants’ comparables presented by the board of review disclosed that comparable #1 was built in 1962, comparable #2 was built in 1962, and comparable #3 was built in 1964, which was not refuted by the appellant.

explained that the appellants reached an agreement with the township assessor for the 2020 tax year but there was no agreement for the 2021 tax year.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$55,032 which would reflect a market value of \$165,113 or \$83.90 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The appellants requested a reduction in the subject's land assessment to \$8,804 or \$0.50 per square foot of land area and a reduction in the subject's improvement assessment to \$46,228 or \$23.49 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,390. The subject's assessment reflects a market value of \$229,193 or \$116.46 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The subject has a land assessment of \$9,478 or \$0.54 per square foot of land area and an improvement assessment of \$66,912 or \$34.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on nine equity comparables, together with a grid analysis of the appellants' comparables #1 through #3 and maps depicting the locations of the parties' comparables in relation to the subject. The board of review's comparables are located from 0.12 to 0.91 of a mile from the subject. The parcels range in size from 0.22 to 0.36 of an acre of land area and are improved with 2-story or part 1-story part 2-story homes of frame exterior construction. The dwellings range in size from 1,542 to 2,454 square feet of living area and were built from 1967 to 2002. Each home has a basement, central air conditioning, and a garage ranging in size from 360 to 506 square feet of building area. Six homes each have a fireplace. Comparable #2 has a greenhouse and comparable #4 has a 480 square foot carport. The comparables have land assessments ranging from \$8,424 to \$13,889 and improvement assessments ranging from \$68,576 to \$81,232 or from \$33.10 to \$45.77 per square foot of living area.

The board of review also submitted information on seven comparable sales,² together with a grid analysis of the appellants' comparable #1 and maps depicting the locations of these comparables in relation to the subject. The board of review's comparables #1 and #2 are the same properties as the appellants' comparables #1 and #4, respectively. The board of review's comparables are located from 0.22 to 0.83 of a mile from the subject property. The parcels range in size from 0.21 to 0.29 of an acre of land area and are improved with 1-story, 2-story, part 1-story part 2-story, or part 1-story part 1.5-story homes of frame exterior construction. The dwellings range in size from 1,581 to 2,576 square feet of living area and were built from 1956 to 2000. Six homes each have a basement and one home has a crawl space foundation. Each home has central air conditioning and a garage ranging in size from 420 to 552 square feet of building area. Six homes each have a fireplace. The comparables sold from July 2018 to October 2020 for prices ranging from \$220,000 to \$244,000 or from \$94.72 to \$154.02 per square foot of living area, including land.

² Although it appears the grid analysis was prepared with eight comparables, comparable #8 was cut off the grid and shall not be further considered herein.

The board of review presented a letter of the township assessor asserting that the appellants' comparables are dissimilar to the subject in design and/or age.

At hearing, Abell argued the appellants' comparables are older homes than the subject whereas the board of review's comparables are homes that range in age. Abell re-calculated improvement assessments on a per square foot basis for the appellants' comparables #2, #3, and #5, which are split-level homes, by dividing the improvement assessment by dwelling size less the lower level square footage, arguing these re-calculations support the subject's improvement assessment. When questioned by the appellant regarding this methodology, Abell acknowledged that the grid analysis of the appellant's comparables presented by the board of review calculates the improvement assessment on a per square foot basis using the total dwelling size with no deduction for lower level area.

The ALJ questioned Abell regarding the basis for increasing the subject's assessment from the 2020 tax year to the 2021 tax year. Abell acknowledged that the subject's property record card indicates the subject's assessment increased between the 2020 and 2021 tax years.

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

In written rebuttal, the appellants submitted a letter contending that the subject home is unique due to second floor living space above the garage, which the appellants argued detracts from the subject home's value and makes it more similar to a split-level home. The appellants further contended that the subject's basement should not be assessed because it has no finished area. The appellant argued that comparable #1, which is a larger home and sold for more than the market value reflected by the subject's assessment supports a reduction in the subject's assessment and that older homes should be valued the same as newer homes unless they have not been maintained.

Conclusion of Law

The appellants contend in part assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment for assessment inequity is not warranted.

With respect to land assessment inequity, the record contains a total of fourteen equity comparables for the Board's consideration. The comparables have land assessments ranging from \$8,424 to \$13,889. The subject's land assessment of \$9,478 falls within the range established by the comparables in this record. Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, such as the subject's larger lot size, the Board finds the appellants did not demonstrate with clear and convincing

evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to improvement assessment inequity, the record contains a total of fourteen equity comparables for the Board's consideration. The Board gives less weight to the appellants' equity comparables and the board of review's equity comparables #3, #8, and #9, due to substantial differences from the subject in dwelling size and/or design. The Board gives less weight to the board of review's equity comparables #2 and #4, having either a greenhouse or a carport which are not features of the subject, and the board of review's comparable #6, which is located almost a mile from the subject.

The Board finds the best evidence of improvement assessment equity to be the board of review's equity comparables #1, #5, and #7, which are more similar to the subject in dwelling size, design, age, and features. These most similar comparables have improvement assessments that range from \$68,576 to \$73,818 or from \$35.35 to \$37.77 per square foot of living area. The subject's improvement assessment of \$66,912 or \$34.00 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

The appellants also contend that 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 for overvaluation is not warranted.

The record contains a total of nine comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appellants' comparable sales and the board of review's comparable sales #1, #2, #5, and #6, which includes the two common sales, due to substantial differences from the subject in dwelling size, foundation type, and/or design.

The Board finds the best evidence of market value to be the board of review's comparable sales #3, #4, and #7, which are more similar to the subject in dwelling size but have varying similarity to the subject in lot size, age, and features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold in August 2019 and October 2020 for prices ranging from \$220,000 to \$225,000 or from \$102.52 to \$105.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$229,193 or \$116.46 per square foot of living area, including land, which is above the range established by the best comparable sales in this record, however, after considering appropriate adjustments to the best comparables for differences from the subject, such as lot size, dwelling size, and age, the subject's assessment appears to be supported. Based on this record, the Board finds a reduction in the subject's assessment for overvaluation 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: _____

December 20, 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

Paul & Angelita Greviskes
921 N. Elmwood Dr.
Aurora, IL 60506

COUNTY

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