



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

APPELLANT: Riley Kavanaugh  
DOCKET NO.: 21-05575.001-R-1  
PARCEL NO.: 09-27-481-006

The parties of record before the Property Tax Appeal Board are Riley Kavanaugh, 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 **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:** \$19,605  
**IMPR.:** \$55,388  
**TOTAL:** \$74,993

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 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 subject property consists of a 1-story dwelling of frame exterior construction with 1,121 square feet of living area. The dwelling was constructed in 1959. Features of the home include a basement with 705 square feet of finished area, central air conditioning, two fireplaces, and a 270 square foot garage. The property has an approximately 6,969 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellant's appeal is based both on overvaluation and assessment inequity with regard to the improvement assessment. In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on December 30, 2020 for a price of \$225,000. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing that the sale was not between related parties, was not due to foreclosure, and was not by contract for deed. The appellant further disclosed the subject was sold through a realtor and was advertised for sale through the Multiple Listing Service for approximately one month. In

support of the transaction the appellant presented a Real Estate Transfer Declaration disclosing a transfer by Warranty Deed dated December 24, 2020, indicating the subject was advertised for sale and sold for \$225,000. The appellant also presented listing information and photographs of the subject property.

The appellant also submitted information on four comparables, together with a map depicting the locations of the comparables in relation to the subject. The comparables are located within 0.50 of a mile from the subject. The parcels range in size from 5,000 to 11,880 square feet of land area and are improved with 1-story homes of frame exterior construction ranging in size from 1,084 to 1,461 square feet of living area. The dwellings were built from 1915 to 1953. Each home has a basement, two of which have 345 or 576 square feet of finished area, central air conditioning, and a garage ranging in size from 316 to 475 square feet of building area. Two homes each have a fireplace. The comparables have improvement assessments ranging from \$46,523 to \$59,950 or from \$38.26 to \$45.85 per square foot of living area. The comparables sold from August 2018 to October 2020 for prices ranging from \$187,000 to \$279,000 or from \$140.25 to \$205.15 per square foot of living area, including land.

The appellant submitted a brief contending that the subject was purchased in December 2020 in "as is" condition. The appellant asserted the subject home has not been updated and its fireplaces are nonfunctional.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$66,745 which would reflect a market value of \$200,255 or \$178.64 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,510. The subject's assessment reflects a market value of \$232,553 or \$207.45 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Kane County of 33.33% 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 comparables located within 0.47 of a mile from the subject.<sup>1</sup> The parcels range in size from 5,009 to 10,237 square feet of land area and are improved with 1-story, 1.5-story, or 2-story homes of frame exterior construction ranging in size from 816 to 1,695 square feet of living area. The dwellings were built from 1880 to 1953. Each home has a basement, three of which have from 380 to 680 square feet of finished area, and a garage ranging in size from 180 to 668 square feet of building area. Five homes each have central air conditioning and comparable #2 has finished attic area. The comparables have improvement assessments ranging from \$45,421 to \$69,201 or from \$40.47 to \$56.78 per square foot of living area. The comparables sold from January 2020 to October 2021 for prices ranging from \$233,000 to \$314,000 or from \$185.25 to \$287.21 per square foot of living area, including land.

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<sup>1</sup> The board of review submitted a grid analysis of additional comparables identified as the appellant's comparables, but these properties are not the same comparables presented by the appellant and shall not be further considered herein.

The board of review submitted a letter from the township assessor's office contending that the subject's assessment should not be reduced due to flooding issues.<sup>2</sup> The assessor argued the subject's market value has increased since the appellant's purchase.

The board of review presented a listing sheet for the subject, which describes the subject as having been listed for five days and does not indicate that the subject was being sold "as is."

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

### **Conclusion of Law**

The appellant contends in part 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in December, 2020 for a price of \$225,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a realtor, and the property had been advertised on the open market through the Multiple Listing Service. The listing sheet for the subject indicated had been on the market for five days. In further support of the transaction the appellant submitted a copy of the Illinois Real Estate Transfer Declaration. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record, the Board finds the subject property had a market value of \$225,000 as of January 1, 2021. Since market value has been determined the 2021 three year average median level of assessment for Kane County of 33.33% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

The appellant also contends 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 appellant did not meet this burden of proof and no further reduction in the subject's assessment is warranted.

The record contains a total of ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, and #4 and the board of review's

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<sup>2</sup> The Board notes the appellant did not raise any flooding issues in this appeal.

comparables #1, #2, #5, and #6, due to substantial differences from the subject in dwelling size and/or age.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the board of review's comparables #3 and #4, which are similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments ranging from \$52,757 to \$56,583 or from \$45.85 to \$49.21 per square foot of living area. The subject's improvement assessment after reduction for overvaluation of \$55,388 falls within the range established by the best equity comparables in this record. Based on this record, and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds no further reduction in the subject's assessment is warranted.

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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