



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

APPELLANT: William Norteman Smartwash Properties  
DOCKET NO.: 21-05602.001-R-1 through 21-05602.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are William Norteman Smartwash Properties, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-05602.001-R-1	15-34-280-029	20,644	45,878	\$66,522
21-05602.002-R-1	15-34-280-030	15,137	0	\$15,137

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 one-story commercial building of masonry exterior construction with 2,366 square feet of building area.<sup>1</sup> The building was constructed in 2001 and has a concrete slab foundation. The property has a 23,161 square foot site and is located in Montgomery, Aurora Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in July 2020 for a price of \$180,000. The appellant reported that the seller was RS Car Wash, the parties to the transaction were not related, and the property was sold by the owner. The appellant also indicated the property was advertised for sale with a sign in the front for a period of 183 days. In further

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<sup>1</sup> Although this appeal was filed as a Residential Appeal, the record reveals the subject to be a commercial property.

support of the appeal, the appellant submitted a copy of the settlement statement which lists the sale price of \$180,000 and a settlement date of July 1, 2020. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined assessment for the subject of \$118,258. The subject's assessment reflects a market value of \$354,809 or \$149.96 per square foot of building 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 two comparable sales, an aerial map of the comparables in relation to the subject, and the subject's PTAX-203 Real Estate Transfer Declaration. The comparables are located 3.13 miles and 5.70 miles from the subject and consist of one-story buildings of masonry exterior construction containing either 2,122 or 2,782 square feet of building area. The buildings were built in 1989 and 1997. The parcels contain either approximately 5,663 or 56,192 square feet of land area. The comparables sold in November 2013 and April 2018 for prices of \$185,000 and \$300,000 or for \$87.18 and \$107.84 per square foot of building area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the PTAX-203 submitted by the board of review, which states that the property was not advertised for sale, is incorrect and that the subject was advertised for sale with a "for sale by owner" sign posted in the window.

### **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 Board gave little weight to the subject's sale due to the fact it was not advertised or exposed on the open market according to the PTAX-203 Real Estate Transfer Declaration, despite counsel's objections in writing to the contrary. The Board gives greater weight in its analysis to the PTAX-203 and notes that the PTAX-203 was signed by both the seller and the buyer under oath as being true and correct and was recorded by the Kane County Recorder of Deeds according to the file stamp date of July 20, 2020. The appellant did not present any additional evidence of the sale being advertised or a corrected PTAX-203 in rebuttal. The Board also gives reduced weight to board of review comparable sale #2, which sold in 2013 less proximate to the valuation date at issue of January 1, 2021.

The Board finds the best evidence of market value in the record to be board of review comparable sale #1, which is somewhat similar to the subject and sold more proximate to the valuation date at issue. Comparable #1 sold for \$185,000 or \$87.18 per square foot of building area, including land. The subject's assessment reflects a market value of \$354,809 or \$149.96

per square foot of building area, including land, which is above the best comparable sale in this record. Based on this limited record and after considering adjustments to the best comparable for differences when compared to the subject, such as age, building size, and site size, the Board finds the subject's assessment is not reflective of market value and 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:

July 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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APPELLANT

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COUNTY

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