



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

APPELLANT: Branden & Karen Shustar
DOCKET NO.: 21-05610.001-R-1
PARCEL NO.: 14-24-232-004

The parties of record before the Property Tax Appeal Board are Branden & Karen Shustar, the appellants, 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: \$21,773
IMPR.: \$59,219
TOTAL: \$80,992

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 subject property consists of a 1-story dwelling of brick and vinyl siding exterior construction¹ with 2,200 square feet of living area. The dwelling was constructed in 1963. Features of the home include a basement with finished area, central air conditioning, and a 552 square foot garage. The property has a 15,246 square foot site and is located in Aurora, Sugar Grove Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located from 0.02 of a mile to 1.39 miles from the subject. The comparables are improved with 1-story or split-level homes ranging in size from 2,212 to 2,407 square feet of living area. The dwellings were built from 1958 to

¹ Additional details not reported by the appellants are found in the board of review's evidence and were not refuted by the appellants in written rebuttal.

1968. Three homes each have a basement and each home has a central air conditioning, a fireplace, and a garage ranging in size from 533 to 600 square feet of building area. The comparables sold from May to September 2020 for prices ranging from \$215,000 to \$274,900 or from \$97.20 to \$114.92 per square foot of living area, including land.

The appellants also disclosed the subject sold on May 24, 2019 for a price of \$232,500. The appellants completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties and the property was sold using a realtor and was advertised for sale through the Multiple Listing Service. In support of the sale, the appellants submitted a Closing Disclosure describing payment of a realtor's commission and a listing sheet indicating the subject was listed for 123 days.

Based on this evidence, the appellants 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 assessment for the subject of \$92,889. The subject's assessment reflects a market value of \$278,695 or \$126.68 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 three comparable sales, together with a map depicting the locations of the comparables in relation to the subject. Comparable #2 is the same property as the appellant's comparable #1. The comparables are located within 0.22 of a mile from the subject. The comparables have sites of 12,632 or 14,375 square feet of land area and are improved with 1-story homes of brick or frame and brick exterior construction ranging in size from 1,868 to 2,276 square feet of living area. The dwellings were built from 1968 to 1977. Each home has a basement, two of which have finished area and one of which is a walkout. Each home also features a fireplace and a garage ranging in size from 518 to 575 square feet of building area. The comparables sold from June 2018 to September 2020 for prices ranging from \$253,000 to \$286,000 or from \$111.55 to \$152.57 per square foot of living area, including land.

The board of review also submitted information on three equity comparables, together with a map depicting the locations of these comparables in relation to the subject. The Board finds this evidence is not responsive to the appellants' overvaluation arguments and this evidence shall not be further considered.

The board of review presented a brief from the township assessor contending that there were only four sales of 1-story homes in the subject's neighborhood in the past three years. The township assessor argued the comparables are similar to the subject in dwelling size.

Based on this evidence, the board of review offered to stipulate to an assessment of \$87,991.

The appellants rejected this offer, and in written rebuttal, argued the board of review's comparables #1 and #3 differ from the subject in dwelling size and/or sold more remote in time from the assessment date.

Conclusion of Law

The appellants contend 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of six comparable sales and evidence of a May 2019 sale of the subject. The Board gives less weight to the May 2019 sale of the subject as this sale is more remote in time from the assessment date and is less likely to be reflective of market value as of that date. The Board also gives less weight to the appellants' comparable #4 which is a split-level home compared to the subject 1-story home and to the board of review's comparables #1 and #3, which sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the appellants' comparable #1/board of review's comparable #2 and the appellants' comparables #2 and #3 which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, and features. These most similar comparables sold for prices ranging from \$253,000 to \$274,900 or from \$104.92 to \$114.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$278,695 or \$126.68 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. 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:

December 19, 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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