



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

APPELLANT: James & Kelly Tulley
DOCKET NO.: 21-05618.001-R-1
PARCEL NO.: 08-25-128-015

The parties of record before the Property Tax Appeal Board are James & Kelly Tulley, 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 **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: \$29,546
IMPR.: \$194,004
TOTAL: \$223,550

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 2023 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 2-story dwelling of frame brick and stone construction with 4,192 square feet of living area. The dwelling was constructed in 2015. Features of the home include a partially finished walkout basement, central air conditioning, a fireplace, and an integral garage with 721 square feet of building area.¹ The property has an 18,136 square foot site and is located in Campton Hills, Campton Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis with information on four comparable sales located within .37 of a mile from the subject with three being in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 15,530 to 18,064 square feet

¹ Some descriptive information not provided by the appellants was drawn from the evidence submitted by the board of review and not refuted by the appellants on rebuttal.

of land area that are improved with 2-story dwellings of frame and brick exteriors that range in size from 4,047 to 4,462 square feet of living area. The dwellings were built from 2004 to 2012. Each comparable is reported to have a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 740 to 942 square feet of building area. The comparables sold from February to December 2020 for prices ranging from \$469,000 to \$617,500 or from \$115.89 to \$140.82 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$223,550. The subject's assessment reflects a market value of \$670,717 or \$160.00 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 a grid analysis with information on five comparable sales located within .64 of a mile from the subject with two being in the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 15,328 to 19,759 square feet of land area. The sites are improved with 2-story dwellings of frame and brick or frame, brick, and stone exteriors that range in size from 3,706 to 4,483 square feet of living area. The dwellings were built from 2000 to 2006. Each comparable features a partially finished basement with four having a walkout feature. Each comparable also has central air conditioning, one or two fireplaces, and an integral garage ranging in size from 690 to 860 square feet of building area with additional garage areas ranging in size from 323 to 481 square feet of building area. The comparables sold from March 2018 to May 2021 for prices ranging from \$580,000 to \$780,000 or from \$156.50 to \$188.13 per square foot of living area, including land. Based on this evidence, the board of review requested the assessment be sustained.

On rebuttal, the appellants' counsel critiqued the board of review comparables as being old sales, older in age relative to the subject, or smaller in dwelling size. The appellants' counsel also argued that the Property Tax Appeal Board does not utilize the median price per square foot of living area of the best comparables in the record and, therefore, its analysis is flawed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellants' counsel's argument that the Board should adopt a standard practice of using the median sale price per square foot of living area, including land, of those comparables deemed best in determining fair market value because it is "more accurate." Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a

simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellants' counsel in the rebuttal brief, there is no indication that a median sale price per square foot is the fundamental or primary means to determine market value.

The record contains a total of nine comparable sales submitted by the parties in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence submitted, the Board gave less weight to appellants' comparables due to lack of descriptive information with respect the basement finished areas or foundation types. The Board also gave less weight to board of review comparables #1 and #4 based on their sales occurring in 2018 and 2019, respectively, dates too remote in time to accurately reflect the subject's market value as of the January 1, 2021 assessment date at issue.

On this record, the Board finds the best evidence of market value to be board of review comparables #2, #3, and #5 which are similar to the subject in dwelling size, lot size, design, and some features such as integral garages. However, these comparables are each older in age suggesting that upward adjustments are necessary to these comparables in order to make them more equivalent to the subject. The three best overall comparables in the record sold from October 2020 to May 2021 for prices ranging from \$700,000 to \$780,000 or from \$173.99 to \$188.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$670,717 or \$160.00 per square foot of living area, including land, which is below the range established by the best comparable sales in this record both in terms of overall value and on a per square foot basis. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the subject's assessment is supported and, therefore, a reduction is not 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:

August 22, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

James & Kelly Tulley, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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