



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

APPELLANT: Thomas Safran
DOCKET NO.: 21-05623.001-R-1
PARCEL NO.: 12-07-326-015

The parties of record before the Property Tax Appeal Board are Thomas Safran, 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:

LAND: \$39,731
IMPR.: \$163,288
TOTAL: \$203,019

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 2-story dwelling of vinyl siding and brick exterior construction with 3,675 square feet of living area. The dwelling was constructed in 2015. Features of the home include a basement, central air conditioning, a fireplace, and a 4-car garage. The property has a 16,800 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within 0.29 of a mile from the subject. The parcels range in size from 10,003 to 19,203 square feet of land area¹ and are improved with 2-story homes ranging in size from 3,314 to 3,666 square feet of living area. The dwellings were built from 2006 to 2014. Each home has a basement, central air conditioning, and a 3-car garage. Three homes each have a fireplace. The comparables sold from August

¹ Additional details regarding the comparables not reported by the appellant with the appeal petition are found in the board of review's evidence.

2020 to May 2021 for prices ranging from \$431,000 to \$536,000 or from \$123.11 to \$146.22 per square foot of living area, including land.

As part of the appeal, the appellant disclosed that the subject property is an owner-occupied residence. The Board takes judicial notice that this property was the subject matter of an appeal before the Board the prior year under Docket Number 20-05643.001-R-1. In that appeal the Board issued a decision lowering the assessment of the subject property to \$199,920 based on the evidence submitted by the parties.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$236,643. The subject's assessment reflects a market value of \$710,000 or \$193.20 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.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2021 an equalization factor of 1.01550 was applied to non-farm properties in Geneva Township.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, together with a grid analysis of the appellant's comparables. The board of review's comparables are located within 0.45 of a mile from the subject. The parcels range in size from 16,800 to 24,136 square feet of land area and are improved with 2-story homes ranging in size from 3,567 to 4,081 square feet of living area. The dwellings were built from 1996 to 2006. Each home has a basement, central air conditioning, one to four fireplaces, and a 3-car garage. The comparables sold from July 2018 to April 2021 for prices ranging from \$650,000 to \$685,000 or from \$167.85 to \$185.03 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the board of review's comparable #1 sold too remote in time from the assessment date and is an older home than the subject and the board of review's comparable #3 is an older and larger home than the subject.

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 this appeal is controlled by section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and that a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Board for the 2020 tax year under Docket No. 20-05643.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$199,920. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2021 tax years are within the same general assessment period and an equalization factor of 1.01550 was applied in Geneva Township in 2021. Furthermore, the decision of the Board for the 2020 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$203,019, which is less than the 2021 assessment of the subject property of \$236,643.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparable #1 which sold less proximate in time to the assessment date than other comparables in this record, and the board of review's comparable #3, which is less similar to the subject in dwelling size than other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparables and the board of review's comparable #2, which are similar to the subject in dwelling size and location, but have varying degrees of similarity to the subject in age, site size, and features, including having smaller garages than the subject. These most similar comparables sold for prices ranging from \$431,000 to \$650,000 or from \$123.11 to \$171.01 per square foot of living area, including land. The subject's assessment as reduced herein reflects a market value of \$609,718 or \$165.91 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board finds on this record that the best comparables demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes and no further reduction 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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