



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

APPELLANT: Thomas & Joan Donnelly
DOCKET NO.: 21-05625.001-R-1
PARCEL NO.: 12-09-329-005

The parties of record before the Property Tax Appeal Board are Thomas & Joan Donnelly, 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: \$59,987
IMPR.: \$99,997
TOTAL: \$159,984

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 2-story dwelling of frame and brick exterior construction with 2,918 square feet of living area.¹ The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 3-car garage. The property has a 15,292 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on six comparable sales located within .48 of a mile from the subject property and in different neighborhood codes than the subject. The comparables are improved with 2-story dwellings that range in size from 2,776 to 3,069 square feet of living area. The homes were built from 1991 to 2001. Each comparable is described to have a full or partial

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

basement, two with finished area. Each comparable also features central air conditioning, a fireplace, and a 3-car garage. The comparables sold from April 2020 to April 2021 for prices that range from \$415,000 to \$460,000 or from \$135.22 to \$159.78 per square foot of living area, land included. 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 \$165,230. The subject's assessment reflects a market value of \$495,740 or \$169.89 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 response to the appeal, the board of review submitted a letter from the Geneva Township Assessor's Office, noting that the appellants' comparables are located on inferior lots or along a busy road or railroad tracks in contrast to the subject's golf course lot. In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within 0.51 of a mile from the subject and within the subject's neighborhood. The comparables are improved with 2-story dwellings of frame and brick exterior construction that range in size from 2,800 to 3,002 square feet of living area. The dwellings were built in 1996 or 1999. Each comparable has a basement, two with finished area, one being a lookout style and one being English style. Each home also has central air conditioning, a fireplace, and a 2-car or a 3-car garage. The comparable dwellings are situated on sites ranging in size from 13,604 to 14,616 square feet of land area. The comparables sold from September 2018 to September 2020 for prices that range from \$489,900 to \$510,000 or from \$168.50 to \$174.96 per square foot of living area, land included. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants' counsel argued that the board of review comparable #1 has a smaller garage and the remaining comparables sold too remote in time relative to the assessment date at issue.

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 information on nine comparables sales provided by the parties for the Board's consideration. The Board gives less weight to board of review comparables #2 and #3 due to their sales being in 2018 and 2019, dates too remote in time from the January 1, 2021 assessment date at issue to be as reflective of the subject's market value as the remaining comparables which sold more proximate in time to the lien date. The Board also gave reduced weight to appellants' comparable #1 which appears to be an outlier based on its lowest sale price compared to the remaining sales. Based on the evidence in the record, the Board finds the best

evidence of market value to be appellants' comparables #2 through #6, along with board of review comparable #1 which are most similar overall to the subject in dwelling size, design and most features. However, the Board finds that given the slightly inferior locations of the appellants' comparables relative to the subject which was not contested by the appellants' counsel in rebuttal, some upward adjustments are appropriate in order to make them more equivalent to the subject. Additionally, some adjustment may be appropriate to the board of review comparable #1 due to its superior lookout basement which the subject lacks. The best comparables in the record sold from April 2020 to April 2021 for prices ranging from \$440,000 to \$489,900 or from \$146.03 to \$174.96 per square foot of living area, land included. The subject's assessment reflects a market value of \$495,740 or \$169.89 per square foot of living area, land included, which is above the range established by the best overall comparables in this record in terms of overall value and above the range of all but one comparable on per square foot basis. Therefore, on this record, and after considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellants demonstrated by a preponderance of the evidence that the subject property is overvalued and, thus, a 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:

October 17, 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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