



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

APPELLANT: Susan & Jeffrey Jayne
DOCKET NO.: 21-05632.001-R-1
PARCEL NO.: 05-24-300-043

The parties of record before the Property Tax Appeal Board are Susan & Jeffrey Jayne, 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: \$34,388
IMPR.: \$141,525
TOTAL: \$175,913

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Lake 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 dwelling of brick and wood siding exterior construction with 2,240 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement with finished area, central air conditioning and a 936 square foot garage. The property has an approximately 2.82-acre site and is located in Elgin, Plato 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 from 0.63 of a mile to 1.53 miles from the subject property. The comparables have sites that range in size from 0.91-acre to 1.50-acres of land area and are improved with one-story dwellings ranging in size from 1,915 to 2,572 square feet of living area. The dwellings were built from 1979 to 1991. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from

462 to 880 square feet of building area. The properties sold from July 2020 to March 2021 for prices ranging from \$290,000 to \$415,000 or from \$151.44 to \$178.57 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$127,277 which reflects a market value of \$381,869 or \$170.48 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$175,913. The subject's assessment reflects a market value of \$527,792 or \$235.62 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 the same five comparable sales as the appellants which have been previously described. The board of review's grid analysis reported these properties are located from 0.51 of a mile to 1.47 miles from the subject property and that four of these comparables have finished basement area. The board of review also submitted an aerial plat depicting the subject's site and location of the subject dwelling and cell tower element. Based on this evidence, the board of review requested the subject's assessment be confirmed.

The board of review, through the Plato Township Assessor, asserted that in 2017 a cell tower was erected on a portion of the subject site which the appellants "are renting." The township assessor stated "a value of \$150,000 market value (\$49995 assessed value)" was placed on the tower. In its comparable grid, the board of review presented a column with an adjusted total assessment for the subject of \$125,918 which excludes the \$49,995 assessment assigned to the cell tower.

In rebuttal, the appellants argued the property owners sold all lease rights to the cell tower, do not receive any rental income from the tower, and that the board of review has not provided any evidence to support its assessment of the tower. In support of this argument the appellants submitted a printout from the Plato Township Assessor's Office which depicted a \$290,500 sale on December 1, 2018 without any further details. The appellants further asserted the board of review did not provide evidence to dispute the appellants' request for a reduction.

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.

Initially, the board of review contended the cell tower located on a portion of the subject's 2.82-acre site has a market value of \$150,000 with an assessed value of \$49,995 which reflects the physical improvement. While the appellants asserted the board of review provided no

documentation to support its market value of the cell tower, the Board finds the appellants did not refute this value nor does the record contain any other evidence of market value for the cell tower. The appellants asserted the lease rights and income associated with the cell tower were sold in 2018, submitting evidence depicting a sale totaling \$290,500 associated with the subject parcel. The Board finds the board of review did not refute this 2018 sale nor the appellants assertion that the sale reflects the lease rights for the cell tower. As a result, the Board finds that, while the income associated with the cell tower was sold in 2018, the cell tower remains on the subject's site and that the cell tower has an assessed value of \$49,995.

The record contains six comparable sales for the Board's consideration, all of which were common to both parties. The Board gives less weight to the parties' common comparables #4 and #5 which are located more than one mile from the subject¹ and/or lack finished basement area in contrast to the subject.

The Board finds the best evidence of market value to be the parties' common comparables #1, #2, #3 and #6 which are more similar to the subject in location, age, dwelling size and basement amenity, however, each of these best comparables has a substantially smaller site size relative to the subject's site size. These comparables sold from July 2020 to March 2021 for prices ranging from \$342,500 to \$415,000 or from \$161.35 to \$175.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$527,792 or \$235.62 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. Given the subject's substantially larger site size when compared to the best comparable sales in the record, a higher overall market value appears logical. Furthermore, after subtracting the assessment for the cell tower, the board of review reports that the subject's total assessment is \$125,918, which reflects an estimated market value of \$377,792 or \$168.66 per square foot of living area, including land, which falls within the range of the best comparables in the record. Therefore, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

¹ As reported by the board of review in their grid analysis.

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:

November 21, 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

Susan & Jeffrey Jayne, 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