



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

APPELLANT: William & Cynthia Frymark
DOCKET NO.: 21-05635.001-R-1
PARCEL NO.: 14-10-339-021

The parties of record before the Property Tax Appeal Board are William & Cynthia Frymark, 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: \$14,271
IMPR.: \$81,750
TOTAL: \$96,021

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 one-story duplex style dwelling of brick and frame exterior construction with 1,249 square feet of living area. The dwelling was constructed in 1987. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces and a 484 square foot garage.¹ The property has an approximately 3,920 square foot site and is located in Sugar Grove, 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 within 0.29 of a mile from the subject property. The comparables are improved with one-story dwellings with either 1,328 or 1,368 square feet of living area. The dwellings were built from 1997 to 2000. Each comparable has a basement, central air conditioning, one fireplace and a 400 or 420 square foot garage. The

¹ Additional descriptive details regarding the subject are found in the evidence provided by the board of review.

properties sold from March to November 2021 for prices ranging from \$230,000 to \$285,000 or from \$168.13 to \$208.33 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$81,095 which reflects a market value of \$243,309 or \$194.80 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 \$96,021. The subject's assessment reflects a market value of \$288,092 or \$230.66 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.

The board of review submitted a grid analysis with information on the appellants' comparables #1, #2 and #4 which disclosed these dwellings are located in a different neighborhood code than the subject, are townhome in style and with each having a 2,614 square foot site size. Comparable #1 has an unfinished basement and comparables #2 and #4 have finished basement area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.12 of a mile from the subject property. The comparables have sites that range in size from 3,920 to 5,663 square feet of land area and are improved with one-story duplex style dwellings of brick and frame exterior construction with either 1,249 or 1,808 square feet of living area. The homes were built in 1987 or 1992. Each comparable has a basement with finished area where comparable #1 is also walk-out in design. Each dwelling has central air conditioning,² one or two fireplaces and either a 440 or 484 square foot garage. The properties sold from June 2018 to June 2019 for prices ranging from \$288,000 to \$302,500 or from \$163.16 to \$230.58 per square foot of living area, land included.

The board of review, through the Sugar Grove Township Assessor, submitted comments contending appellants' comparables #1, #2 and #3 are not located in the subject's neighborhood. The township assessor also noted the subject property sold in 2018 for a price of \$285,000 and application of the township equalization factors for 2019, 2020 and 2021 to the subject's sale price would result in a market value for the subject approximately \$25,097 higher than the market value based on its 2021 assessment. The board of review also submitted a grid analysis with three equity comparables which are not responsive to the appellants' overvaluation argument and therefore shall not be discussed or analyzed any further. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants critiqued the board of review comparables arguing none are truly comparable to the subject due to remote sale dates and/or substantially larger dwelling sizes when compared to the subject. Counsel submitted two rebuttal grids, one grid with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

² The Board finds the best description of central air condition for the board of review comparables was found in the Rebuttal Report – All Comparable Sale Comps, submitted by the appellants.

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.

The parties submitted seven comparable sales and evidence of a 2018 sale of the subject property for the Board's consideration. The Board gives less weight to the board of review comparables which sold in 2018 or 2019, less proximate to the January 1, 2021 assessment date than other comparables in the record. Likewise, the Board gives little weight to the 2018 sale of the subject property.

The Board finds the best evidence of market value to be the appellants' comparables which sold proximate to the assessment date at issue and are similar to the subject in location. However, each of these best comparables are townhomes in contrast to the subject's duplex design. Furthermore, none of these best comparables has a walk-out basement design, although two of these properties have a basement with finished area. The comparables sold from March to November 2021 for prices ranging from \$230,000 to \$285,000 or from \$168.13 to \$208.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$288,092 or \$230.66 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 duplex design, slightly smaller dwelling size and walk-out basement with finished area, a value above the range appears to be supported. 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.

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: March 26, 2024



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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