



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

APPELLANT: Thomas Piazza, Jr.  
DOCKET NO.: 21-05636.001-R-1  
PARCEL NO.: 01-28-477-001

The parties of record before the Property Tax Appeal Board are Thomas Piazza, Jr., 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 **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:** \$36,806  
**IMPR.:** \$93,181  
**TOTAL:** \$129,987

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 exterior construction with 2,615 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement, central air conditioning, one fireplace and an 893 square foot garage. The property has an approximately 131,604 square foot site and is located in Hampshire, Hampshire Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.47 of a mile from the subject, all of which are located in a different subdivision than the subject property. The comparables have sites that range in size from 11,013 to 12,600 square feet of land area and are improved with 2-story dwellings of vinyl siding exterior construction ranging in size from 2,366 to 2,677 square feet of living area. The dwellings were built from 2003 to 2005. Each

comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 745 to 985 square feet of building area. The properties sold from August 2020 to April 2021 for prices of \$324,000 and \$325,000 or from \$121.03 to \$137.36 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$118,322 which reflects a market value of \$355,002 or \$135.76 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 \$129,987. The subject's assessment reflects a market value of \$390,000 or \$149.14 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 four comparable sales located in the same subdivision as the subject property. The board of review's grid analysis failed to report site sizes for its comparable sales. The comparables are improved with 1.5-story or 2-story dwellings of vinyl, aluminum or brick siding exterior construction that range in size from 2,845 to 2,962 square feet of living area. The homes were built from 2001 to 2003. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 660 to 845 square feet of building area. The properties sold from April 2003 to July 2021 for prices ranging from \$380,000 to \$445,000 or from \$128.29 to \$156.41 per square foot of living area, land included. The board of review's grid analysis also reported the subject property sold in July 2018 for a price of \$390,000. Based on this evidence, the board of review requested the subject's assessment be confirmed.

The board of review, through the Hampshire Township Assessor, critiqued the appellant's comparables contending that none are from the same subdivision as the subject property.

In rebuttal the appellant's counsel argued board of review comparables #1 is not acceptable due to its 1.5-story design while board of review comparables #2 and #3 are not comparable due to older sale dates in 2008 and 2003, respectively. Counsel submitted two rebuttal grids, one grid with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity." The appellant's grid with both parties' comparables disclosed the board of review comparables have site sizes ranging from 16,515 to 21,714 square feet of land area.

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

The parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to board of review comparables #2 and #3 which sold in 2008 and 2003, respectively, more remote in time to the January 1, 2021 assessment date than other properties in the record.

The Board finds the best evidence of market value to be the appellant's comparables along with board of review comparables #1 and #4 which sold proximate to the assessment date at issue in this appeal and are more similar to the subject in age, dwelling size and other features. However, each of these best comparables has a substantially smaller site size when compared to the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from August 2020 to July 2021 for prices ranging from \$324,000 to \$445,000 or from \$121.03 to \$156.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$390,000 or \$149.14 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Furthermore, the subject's 2021 market value based on assessment is equal to the purchase price of the subject in 2018. Therefore, after considering appropriate adjustments to the comparables for differences from the subject, and acknowledging the subject's 2018 sale price of \$390,000, 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:

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

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