



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

APPELLANT: Brian & Meghan Dongarra
DOCKET NO.: 21-05637.001-R-1
PARCEL NO.: 01-27-225-012

The parties of record before the Property Tax Appeal Board are Brian & Meghan Dongarra, 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: \$27,646
IMPR.: \$97,026
TOTAL: \$124,672

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 two-story dwelling of vinyl siding exterior construction with 3,066 square feet of living area. The dwelling was constructed in 2018. Features of the home include a basement, central air conditioning and a 462 square foot garage. The property has an approximately 30,181 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 0.27 of a mile from the subject property. The comparables have sites with 12,600 or 13,800 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction ranging in size from 2,988 to 3,071 square feet of living area. The dwellings were built from 2016 to 2020. Each comparable has a basement, central air conditioning and a garage with 400 or 473 square feet of

building area. One comparable has a fireplace. The properties sold from January to July 2020 for prices ranging from \$310,000 to \$361,302 or from \$100.98 to \$117.65 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$113,715 which reflects a market value of \$341,179 or \$111.28 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 \$124,672. The subject's assessment reflects a market value of \$374,053 or \$122.00 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 sales¹ located within 0.29 of a mile from the subject property.² Board of review comparables #1 and #2 are the same properties as the appellants' comparables #3 and #2, respectively. The comparables have sites with either 12,600 or 13,437 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction ranging in size from 2,988 to 3,071 square feet of living area. The homes were built from 2015 to 2020. Each comparable has a basement, central air conditioning and a garage ranging in size from 473 to 932 square feet of building area. Two comparables each have one fireplace. The properties sold from July 2019 to July 2020 for prices ranging from \$332,500 to \$399,999 or from \$111.28 to \$131.75 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel critiqued the board of review's comparables arguing its comparables #1 and #2 are duplicates of the appellants' comparables and that board of review comparables #3 and #4 are not comparable due to 2019 sales dates and larger garage sizes. Counsel submitted two rebuttal grids, one grid with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

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.

¹ The board of review also submitted equity comparables which are not responsive to the appellants' overvaluation argument and therefore have not been addressed by the Board.

² Some property characteristics of the board of review comparables, not included in its grid analysis, were obtained from a rebuttal grid containing both parties' comparables which was submitted by the appellants.

The record contains five comparable sales for the Board's consideration. The Board gives less weight to board of review comparables #3 and #4 which sold in 2019, less proximate 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 appellants' comparables and board of review comparables #1 and #2, including the two common properties, which sold proximate to the assessment date at issue in this appeal and are more similar to the subject in location, age, design, dwelling size and other features. Although, each of these best comparables has a smaller site size when compared to the subject's site, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These three comparables sold from January to July 2020 for prices ranging from \$310,000 to \$361,302 or from \$100.98 to \$117.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$374,053 or \$122.00 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 larger site size relative to the best comparables in the record, a somewhat higher market value and per square foot value appears to be logical. Therefore, after considering appropriate adjustments to the 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:

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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