



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

APPELLANT: Phil Gresh  
DOCKET NO.: 21-05638.001-R-1  
PARCEL NO.: 15-13-126-103

The parties of record before the Property Tax Appeal Board are Phil Gresh, 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:** \$20,100  
**IMPR.:** \$124,950  
**TOTAL:** \$145,050

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 part 2-story and part 1-story dwelling of brick and frame exterior construction with 2,870 square feet of living area. The dwelling was constructed in 2016. Features of the home include a basement, central air conditioning and a 440 square foot garage. The property has an approximately 5,933 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within 0.21 of a mile from the subject property. The comparables are improved with part 2-story and part 1-story dwellings of ranging in size from 2,612 to 2,748 square feet of living area. The dwellings were built in 2005 or 2006. Each comparable has a basement, central air conditioning and a garage with 357 or 380 square feet of building area. Five comparables each have one fireplace. The properties sold from January 2020 to May 2021 for prices ranging from \$320,000 to \$385,000 or from \$116.45

to \$146.44 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$130,710 which reflects a market value of \$392,169 or \$136.64 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 \$145,050. The subject's assessment reflects a market value of \$435,194 or \$151.64 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 three comparable sales located within 0.20 of a mile from the subject property.<sup>1</sup> The comparables have sites that range in size from 5,900 to 7,405 square feet of land area and are improved with part 2-story and part 1-story dwellings of brick and frame exterior construction that range in size from 2,206 to 2,758 square feet of living area. The homes were built from 2005 to 2014. Each comparable has a basement, central air conditioning, one fireplace and a garage with 357 or 440 square feet of building area. The properties sold from August 2018 to October 2020 for prices ranging from \$390,000 to \$426,250 or from \$153.19 to \$187.12 per square foot of living area, land included.

The board of review critiqued the appellant's comparables contending the properties are older in age and have smaller dwelling sizes when compared to the subject. The board of review also submitted a grid analysis with the appellant's comparables which depicted each of the properties have a 0.14-acre or approximately 6,098 square feet of site size and brick and frame exterior construction. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel critiqued the board of review's comparables arguing board of review comparables #1 and #3 are not comparable to the subject due to differences in dwelling size and/or older sale date. 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 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 nine comparable sales for the Board's consideration. The Board gives less weight to appellant comparable #1 which, based on its per square foot sale price, appears to be

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<sup>1</sup> The board of review also submitted equity comparables which are not responsive to the appellant's overvaluation argument and therefore shall not be analyzed.

an outlier relative to other properties in the record. The Board gives less weight to board of review comparables #1 and #3 which differ from the subject in dwelling size and/or sold in 2018, 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 appellant comparables #2 through #6 along with board of review comparable #2 which are similar to the subject in location, design, dwelling size and other features but are from 10 to 11 years older in age when compared to the subject. These comparables sold from January 2020 to May 2021 for prices ranging from \$348,000 to \$426,250 or from \$130.58 to \$153.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$435,194 or \$151.64 per square foot of living area, including land, which falls above the range established by the best comparables in the record. Given the subject's newer age, relative to the best comparables, a somewhat higher market 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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