



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

APPELLANT: Ryan & Kelly Jaros
DOCKET NO.: 21-05642.001-R-1
PARCEL NO.: 11-09-353-008

The parties of record before the Property Tax Appeal Board are Ryan & Kelly Jaros, 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: \$13,607
IMPR.: \$119,046
TOTAL: \$132,653

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 and stone exterior construction with 3,451 square feet of living area. The dwelling was constructed in 2008. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 609 square foot garage. The property has an approximately 12,000 square foot site and is located in Elburn, Blackberry 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 0.95 of a mile from the subject property. The comparables have sites that range in size from 8,729 to 11,354 square feet of land area and are improved with two-story dwellings that range in size from 3,604 to 3,696 square feet of living area. The dwellings were built in 2004 or 2006. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size

from 425 to 744 square feet of building area.¹ The properties sold from March 2020 to April 2021 for prices ranging from \$295,000 to \$359,900 or from \$79.82 to \$97.38 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$101,790 which reflects a market value of \$305,401 or \$88.50 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 \$132,653. The subject's assessment reflects a market value of \$397,999 or \$115.33 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 0.44 of a mile from the subject property. The comparables have sites that range in size from 8,750 to 10,591 square feet of land area and are improved with two-story dwellings with a mixture of brick, wood, vinyl and stone exterior materials ranging in size from 2,977 to 3,313 square feet of living area. The homes were built in 2004 or 2009. Each comparable has a basement, with one having finished area. Each home has central air conditioning, one fireplace and a garage ranging in size from 667 to 769 square feet of building area. The properties sold from September 2018 to May 2020 for prices of \$370,000 and \$385,000 or from \$116.21 to \$126.31 per square foot of living area, land included.

The board of review, through the Blackberry Township Assessor's Office, submitted written comments stating all residential neighborhoods of the Blackberry Creek subdivision had been revalued in 2019. The township assessor critiqued the appellant's comparables #5 and #6 as sales occurring after the January 1, 2021 assessment date. The assessor also contended the subject property is located in a section of the subdivision consisting of custom and semi-custom homes and that only appellant comparable #2 has an equal location. The assessor stated that the subject property sold in September 2018 for a price of \$398,000. The subject's sale was also reported in the board of review's grid analysis and the subject's property record card. A Real Estate Transfer Declaration submitted by the board of review was for a property which was not the subject. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants attorney critiqued the board of review's comparables arguing none are comparable to the subject due to differences in dwelling size and/or sale dates in either 2018 or 2019. 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

¹ Some property characteristics for the appellants' comparables were obtained from the grid analysis submitted by the board of review.

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 along with evidence of a 2018 sale of the subject property. The Board gives less weight to board of review comparables #1 and #3 which sold in 2019 and 2018, respectively, less proximate 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 along with board of review comparable #2 which are more similar to the subject in location, design, dwelling size and some features. However, these best comparables each lack a finished basement like the subject and present varying degrees of similarity to the subject in age and dwelling size. These comparables sold from March 2020 to April 2021 for prices ranging from \$295,000 to \$385,000 or from \$79.82 to \$126.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$397,999 or \$115.33 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record on an overall market value basis and within the range on a per square foot basis. 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.

Furthermore, the subject's 2021 market value based on assessment essentially equals the purchase price of the property of \$398,000, which undermines the appellant's overvaluation argument.

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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