



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

APPELLANT: Daniel & Jessica Hilby
DOCKET NO.: 21-05643.001-R-1
PARCEL NO.: 11-29-104-002

The parties of record before the Property Tax Appeal Board are Daniel & Jessica Hilby, 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 **A Reduction** 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: \$17,489
IMPR.: \$120,671
TOTAL: \$138,160

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 two-story dwelling of brick and vinyl exterior construction with 3,343 square feet of living area. The dwelling was constructed in 1982. Features of the home include an unfinished basement, central air conditioning, two fireplaces, an inground swimming pool and a 552 square foot garage. The property has a 40,511 square foot site and is located in Lake Zurich, Blackberry Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 0.16 of a mile from the subject property. The comparables have sites that range in size from 42,689 to 43,560 square feet of land area and are improved with two-story dwellings of brick and wood siding¹ exterior construction that range in size from 3,141 to 3,495 square feet of living area. The dwellings

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

were built in 1983 or 1987. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one to three fireplaces and a garage ranging in size from 410 to 585 square feet of building area. The properties sold from August 2019 to March 2021 for prices ranging from \$348,000 to \$395,000 or from \$110.79 to \$113.02 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$123,596 which reflects a market value of \$370,825 or \$110.93 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 \$144,373. The subject's assessment reflects a market value of \$433,162 or \$129.57 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 a grid analysis with information on three comparable sales together with the appellants' three comparable sales. The board of review's comparables are located within 0.37 of a mile from the subject property. Board of review comparable #1 is the same property as the appellants' comparable #3. The comparables have sites that range in size from 41,382 to 45,738 square feet of land area and are improved with two-story dwellings of brick, brick and wood siding, or brick, wood and stone siding exterior construction ranging in size from 3,323 to 3,513 square feet of living area. The homes were built in 1983 or 2003. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one to three fireplaces and a garage ranging in size from 576 to 643 square feet of building area. The properties sold from June to December 2019 for prices ranging from \$395,000 to \$440,000 or from \$113.02 to \$132.41 per square foot of living area, land included.

The board of review and Blackberry Township Assessor argued the subject property sold in January 2017 for a price of \$390,000 and that an 18' x 36' inground swimming pool was completed in June 2020. In support of this argument, the board of review submitted a copy of permit for the subject's inground pool along with an aerial photo of the subject dwelling and pool. 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 comparable #1 is a duplicate of the appellants' comparable #3 and that board of review comparables #2 and #3 are not comparable due to their 2019 sale dates, while comparable #3 also differs in style and age when compared to the subject.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains five comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellants' comparable #1 along with the board of review's comparables which sold in 2019, less proximate to the January 1, 2021 assessment date than other properties in the record. Furthermore, board of review comparable #3 is substantially newer in age when compared to the subject property and other properties in the record.

The Board finds the best evidence of market value to be appellants' comparables #1 and #2 which sold more proximate to the January 1, 2021 assessment date and are similar to the subject in location, age, design and dwelling size but have varying degrees of similarity in basement features and lack an inground swimming pool amenity. These two best comparables sold in August 2020 and March 2021 for prices of \$348,000 and \$352,300 or for \$110.79 and \$110.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$433,162 or \$129.57 per square foot of living area, including land, which falls above the two best comparable sales in this record. Although, given the subject's inground swimming pool, a somewhat higher overall value and per square foot value appears to be supported. However, after considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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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