



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

APPELLANT: Timothy Lyons  
DOCKET NO.: 22-02244.001-R-1  
PARCEL NO.: 12-14-355-001

The parties of record before the Property Tax Appeal Board are Timothy Lyons, the appellant; 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:** \$16,744  
**IMPR.:** \$86,170  
**TOTAL:** \$102,914

Subject only to the State multiplier as applicable.

The parties appeared before the Property Tax Appeal Board on October 24, 2024 for a hearing at the Kane County Government Center in Geneva pursuant to prior written notice dated August 8, 2024. Appearing was appellant, Timothy Lyons, and on behalf of the Kane County Board of Review was Michelle Abell, Deputy Kane County Assessor.

**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 2022 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 frame exterior construction with 2,462 square feet of living area. The dwelling was constructed in 1920 and is approximately 103 years old. Features of the home include an unfinished basement and a 576 square foot 2-car garage. The property has a 16,744 square foot site and is located in Batavia, Batavia Township, Kane County.

Mr. Lyons requested he be recognized and accepted as an expert witness in the field of statistics, disclosing he is an instructor in the field. In response to the hearing officer, Mr. Lyons,

acknowledged his expert status did not apply to real estate valuation and testified that it was relevant to understanding the methodology used by the appellant regarding the foundation of his contention of law argument. Without objection, Mr. Lyons was recognized as an expert in the field of statistics for the purposes of this appeal.

The appellant argues a contention of law and assessment inequity, with respect to both the land and improvement assessments, as the bases of the appeal.

With respect to the contention of law, Mr. Lyons cited the Property Tax Code stating "...assessments of property, other than farm land and coal, are required by law to be assessed at 33 1/3% of fair market value"<sup>1</sup> and alleged the "Assessor's office, assessed value is determined first and then fair market value is back-calculated from the assessed value; which is the appellant contends is opposite of what the law requires." Mr. Lyons also cited the Illinois Department of Revenue (IDOR) Publication 136 definition of assessed value.

To support this argument, Mr. Lyons submitted 18 pages of information which contained commentary, part of the subject's property record card, a screen shot showing calculations contained in a township Excel spreadsheet, a table entitled Supporting Evidence along with graphs and tables. Based on his statistical analysis of 23 comparable properties presented in the Supporting Evidence table, Mr. Lyons concluded that the fair market values based on total assessment is not strongly correlated to sale price and therefore the Batavia Township's assessment methodology is flawed. Mr. Lyons further contended the township assessor appears to focus on "some sort of dollars per square foot strategy" and implied assessment and/or market values are "normalized" using a per square foot value. Mr. Lyons concluded this approach to developing assessments is counter to State law under the Property Tax Code.

With respect to the appellant's inequity argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code and within 0.50 of a mile from the subject. The comparables have sites that range in size from 5,940 to 16,610 square feet of land area and are improved with 2-story dwellings of frame exterior construction ranging in size from 1,912 to 2,220 square feet of living area. The homes range in age from 113 to 138 years old. Each comparable has a basement and from a 1-car to a 4-car garage. Two dwellings have central air conditioning and two homes each have one fireplace. The comparables have land assessments that range from \$4,765 to \$31,714 or from \$0.80 to \$1.91 per square foot of land area. The comparables have improvement assessments ranging from \$70,013 to \$89,275 or from \$36.62 to \$43.09 per square foot of living area.

Mr. Lyons asserted he gives no weight to his comparable properties because he believes the assessments are an unreliable measure of market value based on his statistical analysis. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$89,947.50 with a land assessment of \$1.00 or \$0.0001 per square foot of land area and an improvement assessment of \$80,946.50 or \$32.88 per square foot of living area.

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<sup>1</sup> The Board finds the appellant mis-cited Section 12-10 of the Code when the quoted text is correctly found in Section 12-30 of the Code.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,709. The subject has a land assessment of \$21,539 or \$1.29 per square foot of land area and an improvement assessment of \$86,170 or \$35.00 per square foot of living area.

Ms. Abell presented her qualifications, stating she is a Certified Illinois Assessing Official (CIAO), a licensed residential real estate appraiser, and has worked either for the Kane County Board of Review or Kane County Assessor's office since 2011. Ms. Abell is currently the Deputy Assessor for Kane County.

In response to the appellant's contention of law argument, Ms. Abell provided an explanation of the assessment process stating a mass appraisal process is utilized by all townships in Kane County. Ms. Abell asserted that once neighborhoods are determined, appropriate sales from 2019, 2020 and 2021 were utilized for the 2022 three-year sales ratio study. Ms. Abell explained that the mass appraisal process is needed because developing individual property valuations for each property in the county would be unaffordable. She also explained that per square foot values are utilized as a consistent unit of measure and are calculated after assessments are determined. Ms. Abell described the subject's neighborhood as containing properties with a wide range of age and condition.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located on the subject's street and within 0.17 of a mile from the subject property. Board of review comparable #2 is the same property as the appellant's comparable #2.<sup>2</sup> The comparables have sites that range in size from 7,500 to 14,652 square feet of land area and are improved with 2-story dwellings of frame exterior construction ranging in size from 2,174 to 2,496 square feet of living area. The homes were built from 1890 to 1910. Each comparable has a basement, with one having finished area. Each dwelling has a garage ranging in size from 469 to 700 square feet of building area. One home has central air conditioning and one comparable has a fireplace. Comparable #1 is depicted as having a Busy/Prairie/Corner location while comparables #2, #3 and #4 each have a Busy/Prairie location. The comparables have land assessments ranging from \$8,551 to \$18,538 or from \$1.14 to \$1.27 per square foot of land area and improvement assessments ranging from \$85,674 to \$100,306 or from \$38.96 to \$43.96 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In response to the board of review's evidence and arguments, Mr. Lyons testified he had requested the sales ratio study for 2022 and an explanation of the assessment process in an effort to understand how Batavia Township had calculated the subject's revalued assessment, expressing frustration at the township's lack of transparency.

Under questioning by the hearing officer, Mr. Lyons stated he had purchased the property in 2001 and has improved the property with a fence, landscaping, dishwasher and bathroom flooring. He commented that the subject's kitchen and bathrooms were updated in approximately the mid-1970's and remain unchanged aside from the updates noted. Asked if

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<sup>2</sup> The Board finds the best description of the parties' common property was found in the grid analysis submitted by the board of review which reported finished basement area and a 540 square foot garage.

this was typical for the neighborhood, Mr. Lyons contended there is a wide range of improvements in the neighborhood from mostly original to completely updated.

Regarding the subject's Busy/Prairie/Corner location, the appellant testified the subject's corner has a 4-way stop. The hearing officer noted the evidence contains two properties with a Busy/Prairie/Corner location like the subject, namely, board of review comparable #1 and one property in the appellant's Supporting Evidence table, located at 527 N. Prairie. The hearing officer asked Ms. Abell to comment on the per square foot assessments for these two properties given their smaller site sizes but similar locational influence, when compared to the subject. Ms. Abell was not able to provide an explanation as to why the subject, which has a larger site size would have a higher per square foot land assessment.

### **Conclusion of Law**

The appellant argues, in part, a contention of law as the basis of this appeal. Section 10-15 of the Illinois Administrative Procedure Act (5-ILCS 100/10-15) provides: "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63. Therefore, the Board finds the standard herein is a preponderance of the evidence. The Board further finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted based on a contention of law.

With respect to the appellant's contention of law argument, the Board finds the appellant's statistical analysis does not provide support for the allegation that Batavia Township assessed the subject property using a method that was contrary to State law or that the township used "some sort of dollar per square foot" approach to develop the subject assessment. The Property Tax Code establishes the assessment processes for counties in the State of Illinois. Section 9-155 of the Property Tax Code provides in part:

On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants, . . . the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year, or as provided by Section 9-180, and assess the property at 33 1/3% of its fair cash value, or in accordance with Sections 10-110 through 10-140. . . (35 ILCS 200/9-155).

The Property Tax Appeal Board finds assessment officials are statutorily bound to estimate a given property's fair cash value as near as practicable as of the date of January 1<sup>st</sup> of a given assessment year for purposes of taxation, and the board of review articulated the approach used by all townships in Kane County. Based on the foregoing, the Board gives no weight to the appellant's contention of law argument and no reduction in the subject assessment is warranted based on a contention of law.

The appellant also contends assessment inequity as an alternate basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the

assessments must be proved by clear and convincing evidence 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments, for the assessment year in question, of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains five assessment comparables for the Board's consideration, as one is common to both parties.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to appellant comparables #1 and #3 along with board of review comparables #2 and #3 which are less similar to the subject in busy/corner influence. The Board finds board of review comparable #1 together with 527 N Prairie St, presented in the appellant's Supporting Evidence table, are most similar to the subject in their busy/corner location although each of these comparables has a smaller site size when compared to the subject. These comparables have land assessments of \$12,296 and \$17,103 or \$1.07 and \$1.23 per square foot of land area. The subject property has a land assessment of \$21,539 or \$1.29 per square foot of land area which falls above the two best land comparables in the record. Accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Given the subject's larger site size relative to the two best land comparables in the record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is supported.

With respect to the subject's improvement assessment, the Board gives less weight to the appellant's comparables along with board of review comparable #2, including the parties' common property, which are less similar to the subject in dwelling size, age and/or have a finished basement unlike the subject. The Board finds the best evidence of improvement assessment equity to be board of review comparables #1, #3 and #4, which are more similar to the subject in location, age, design, dwelling size and some other features. These best comparables have improvement assessments ranging from \$85,674 to \$100,306 or from \$39.41 to \$43.96 per square foot of living area. The subject's improvement assessment of \$86,170 or \$35.00 per square foot of living area falls below the two best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

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: \_\_\_\_\_

December 17, 2024



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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