



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

APPELLANT: William & Cynthia Frymark
DOCKET NO.: 22-02624.001-R-1
PARCEL NO.: 14-10-339-021

The parties of record before the Property Tax Appeal Board are William & Cynthia Frymark, 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: \$14,996
IMPR.: \$79,995
TOTAL: \$94,991

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 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 one-story duplex style dwelling of brick and frame exterior construction with 1,249 square feet of living area. The dwelling was constructed in 1987. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces and a 484 square foot garage.¹ The property has an approximately 3,920 square foot site and is located in Sugar Grove, Sugar Grove Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 0.29 of a mile from the subject property. The comparables each have sites with 2,614 square feet of land area and are improved with one-story dwellings with either 1,328 or 1,368 square feet of living area. The dwellings were built from 1997 to 2000. Each comparable has basement, with three having

¹ Additional descriptive details regarding the subject are found in the evidence provided by the board of review.

finished area.² Each dwelling has central air conditioning and either a 400 or 420 square foot garage. Three homes each have one fireplace. The properties sold from March to November 2021 for prices ranging from \$230,000 to \$285,000 or from \$168.13 to \$208.33 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$81,095 which reflects a market value of \$243,309 or \$194.80 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 \$94,991. The subject's assessment reflects a market value of \$285,000 or \$228.18 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

The board of review submitted a grid analysis with information on the appellants' comparables which disclosed these dwellings are located in a different neighborhood code than the subject, are townhome in style and with each having a 2,614 square foot site size. Three comparables have finished basement area and one comparable has an unfinished basement area.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales in two grids,⁴ which are located within 0.25 of a mile from the subject property. The comparables have sites that range in size from 2,614 to 10,019 square feet of land area and are improved with one-story duplex or townhome style dwellings of brick and frame or vinyl and brick exterior construction ranging in size from 1,249 to 2,252 square feet of living area. The homes were built from 1987 to 2001. Each comparable has a basement, with five having finished area. Two dwellings are reported to have central air conditioning.⁵ Each home has one or two fireplaces and a garage ranging in size from 399 to 552 square feet of building area. The properties sold from December 2018 to November 2022 for prices ranging from \$275,000 to \$335,000 or from \$148.76 to \$230.58 per square foot of living area, land included.

The board of review, through the Sugar Grove Township Assessor, submitted comments contending the appellants comparables are townhomes which are not located in the subject's neighborhood. The township assessor noted the subject property sold in 2018 for a price of \$285,000 and that only one other similar model has sold within the prior three years, namely board of review comparable #1. The board of review also submitted copies of the Multiple Listing Service (MLS) sheets for its comparables #1 and #2 which depict comparable #2, a townhome style dwelling, to have three units per building. Based on this evidence, the board of review requested the subject's assessment be confirmed.

² The Board finds the best description of the basement finish for the appellants' comparables was found in a grid analysis submitted by the board of review and not refuted by the appellants.

³ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

⁴ The comparables on page two of the board of review's grid have been renumbered to assist the reader.

⁵ The board of review's grid did not disclose central air condition for its comparables #3 through #7.

In rebuttal, the appellants critiqued board of review comparable #1 which sold in 2018, arguing this sale is too remote in time for a January 1, 2022 assessment date.

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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eleven comparable sales and evidence of a 2018 sale of the subject property for the Board's consideration. The Board finds each of the appellants' comparables are townhome style dwellings in contrast with the subject's duplex style of construction. The Board finds that six of the board of review comparables are duplex style dwellings, however, five of these comparables are substantially larger in dwelling size relative to the subject. Board of review comparable #1 is considered the most similar comparable to the subject as it is identical or nearly identical to the subject in age, location, design, dwelling size and other features however, this property sold in December 2018. The eleven comparables sold from December 2018 to November 2022 for prices ranging from \$230,000 to \$335,000 or from \$148.76 to \$230.58 per square foot of living area, land included. The subject's assessment reflects a market value of \$285,000 or \$228.18 per square foot of living area, including land, which falls within the range established by the comparable sales in this record and is equal to the 2018 purchase price of the subject property. Given the subject's duplex design, smaller dwelling size, walk-out basement with finished area and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment appears 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: March 26, 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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