



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

APPELLANT: Maryann Ericson
DOCKET NO.: 22-04645.001-R-1
PARCEL NO.: 09-34-355-016

The parties of record before the Property Tax Appeal Board are Maryann Ericson, 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: \$28,406
IMPR.: \$12,119
TOTAL: \$40,525

Subject only to the State multiplier as applicable.

The parties appeared before the Property Tax Appeal Board on November 20, 2024 for a hearing at the Kane County Government Center in Geneva pursuant to prior written notice dated October 10, 2024. Appearing on behalf of the appellant was Eric Ericson, the appellant's son, and on behalf of the Kane County Board of Review was Michelle Abell, Deputy Supervisor of Assessments for Kane County.

Statement of Jurisdiction

The appellant timely filed the appeal from the 2021 assessment year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge 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 1-story dwelling of frame exterior construction with 730 square feet of living area that was constructed in 1946 and is approximately 76 years old. Features of the home include an unfinished basement and central air conditioning. The property has an approximately 6,781 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.20 of a mile from the subject property. The comparables have sites that range in size from 6,600 to 7,440 square feet of land area and are improved with 1-story dwellings of frame exterior construction ranging in size from 830 to 1,247 square feet of living area that range in age from 67 to 84 years old. Two comparables have unfinished basements and one comparable has a crawl space foundation. Each dwelling has central air conditioning and a garage ranging in size from 367 to 418 square feet of building area. One home has a fireplace. The properties sold from June to October 2019 for prices of \$140,000 and \$180,000 or from \$112.27 to \$168.67 per square foot of living area, land included.

The appellant also submitted a property information sheet for each of each comparable which disclosed comparable #1 was not an advertised sale and that comparable #2 had permits issued for remodel, siding, roof and patio following its September 2019 sale. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$39,867 which reflects a market value of \$119,613 or \$163.85 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

On cross examination, Mr. Ericson testified the subject property is rented. Without documentation, Ms. Abell asserted the appellant's comparable #3 was advertised as a cash only sale due to bowing of the foundation. In response to questioning Mr. Ericson stated that the 2019 sales submitted represented the best comparable sales for the subject property. Mr. Ericson testified that the subject is 76 years old and has all original kitchen and bathroom fixtures. He further testified that he did not know if any of his comparable properties had been updated.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,724. The subject's assessment reflects a market value of \$201,237 or \$275.67 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for Kane County of 32.66% as determined by the Illinois Department of Revenue. The board of review did not submit any comparable sales or other market value evidence in support of the subject's assessment. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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). On this limited record, the Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted three comparable sales for the Board's consideration. The Board gives less weight to appellant comparable #1 based on information submitted by the appellant disclosing the property had not been advertised for sale and therefore lacks a necessary element for an arm's length sales transaction.

The Board finds the best evidence of market value to be appellant comparables #2 and #3 which are similar to the subject in location, age, design and some features. Although each of these properties has a garage amenity in contrast to the subject, suggesting downward adjustments are needed to make these properties more equivalent to the subject. These two comparables sold in September and October 2019, more than two years prior to the January 1, 2022 lien date at issue, for prices of \$140,000 and \$180,000 or \$159.29 and \$168.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$201,237 or \$275.67 per square foot of living area, including land, which falls above the two best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject and given the sale dates of the best comparable sales, the Board finds the subject's assessment is excessive justified and 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: _____

January 21, 2025



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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APPELLANT

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COUNTY

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