



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

APPELLANT: Bertha & Ricardo Garcia  
DOCKET NO.: 23-03390.001-R-1  
PARCEL NO.: 15-06-278-004

The parties of record before the Property Tax Appeal Board are Bertha & Ricardo Garcia, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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:** \$25,679  
**IMPR.:** \$111,891  
**TOTAL:** \$137,570

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 2023 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 vinyl siding and brick exterior construction with 3,162 square feet of living area.<sup>1</sup> The dwelling was constructed in 2006 and is approximately 17 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 2-car garage. The property has an approximately 14,100 square foot site and is located in North Aurora, Aurora Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$410,000 as of January 1, 2023. The appraisal was prepared by Tom J. Boyle, Jr. an associate real estate

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<sup>1</sup> The parties differ slightly regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellants' appraisal which contains a more detailed sketch and measurements than the documentation presented by the board of review.

trainee appraiser, and David Conaghan, a certified general real estate appraiser, for ad valorem tax purposes. The appraisers indicated the market decreased during 2022.

Under the sales comparison approach, the appraisers selected four comparable sales located within 0.71 of a mile from the subject. The parcels range in size from 10,019 to 13,939 square feet of land area and are improved with 2-story homes of vinyl siding and brick or stone exterior construction ranging in size from 2,956 to 3,210 square feet of living area. The dwellings range in age from 8 to 17 years old. Each home has a basement, one of which has finished area, central air conditioning, a fireplace, and a 2-car or a 3-car garage. The comparables sold from September 2020 to December 2022 for prices ranging from \$405,000 to \$445,000 or from \$126.17 to \$138.76 per square foot of living area, including land. The appraisers made adjustments to the comparables for financing concessions and for differences from the subject to arrive at adjusted prices ranging from \$394,200 to \$429,950. Based on this analysis, the appraisers concluded a value for the subject of \$410,000 as of January 1, 2023.

Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,570. The subject's assessment reflects a market value of \$412,751 or \$130.53 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.19 of a mile from the subject. The board of review's comparable #3 is the same sale as appraisal sale #1. The parcels range in size from 10,019 to 13,939 square feet of land area and are improved with 2-story homes of vinyl siding or fiber and brick exterior construction ranging in size from 3,053 to 3,207 square feet of living area. The dwellings were built from 2006 to 2008. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a 2-car or a 3-car garage. The comparables sold from June 2021 to December 2022 for prices ranging from \$430,000 to \$471,000 or from \$138.76 to \$151.50 per square foot of living area, including land.

The board of review submitted a brief contending that median sale prices increased in North Aurora from 2021 to 2022. The board of review argued that the appraisers did not accurately report that the subject and appraisal sale #1 both back to open area that is not residential. The board of review submitted an aerial photograph of these properties, depicting the open space areas. It was further argued appraisal sale #1 with an adjusted price of \$429,950 should be given the most weight as it sold most proximate in time to the assessment date and had the fewest adjustments, with appraisal sale #3 given secondary weight as it is located in the subject's neighborhood, whereas appraisal sales #2 and #4 are in a different neighborhood and are located further from the subject than the other sales. The board of review asserted appraisal sales #1 and

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<sup>2</sup> Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

#3 support the subject's assessment. The board of review contended its comparables #1 and #2 are located in the subject's neighborhood but each have finished basement area and a 3-car garage unlike the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.Adm.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.Adm.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal and the board of review submitted three comparable sales in support of their respective positions before the Board. The Board gives less weight to the value conclusion presented in the appraisal as two comparables are located outside the subject's neighborhood when more proximate sales, presented by the board of review, were available. Moreover, one of these more distant sales sold less proximate in time to the assessment date than the other sales in this record. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board shall instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of six comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to appraisal sales #2 and #4, which are less similar to the subject in location than the other sales in this record.

The Board finds the best evidence of market value to be appraisal sale #1/board of review's comparable #3, appraisal sale #3, and the board of review's comparables #1 and #2, which are similar to the subject in dwelling size, age, location, site size, and most features, although three comparables have a larger garage than the subject and two comparables have finished basement area unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$410,000 to \$471,000 or from \$138.70 to \$151.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$412,751 or \$130.53 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and below the range on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's 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: \_\_\_\_\_

October 15, 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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