



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

APPELLANT: Erika Mittenberg & John Luman  
DOCKET NO.: 23-03447.001-R-1  
PARCEL NO.: 11-29-304-005

The parties of record before the Property Tax Appeal Board are Erika Mittenberg & John Luman, 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:** \$17,380  
**IMPR.:** \$89,617  
**TOTAL:** \$106,997

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 1-story dwelling of frame and brick exterior construction with 1,979 square feet of living area. The dwelling was constructed in 1963. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, and a 713 square foot garage. The property has a 20,909 square foot site and is located in Elburn, Blackberry Township, Kane County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on May 20, 2021 for a price of \$241,700. The appellants completed Section IV of the appeal petition disclosing the sale was between related parties, the property sold by owner and was not advertised for sale, and the sale was not by contract for deed or due to foreclosure. In support of the sale, the appellants presented a copy of a Warranty Deed conveying the subject property from Michael S. Luman

and Robert F. Luman, as the sole heirs and legatees of Josephine L. Luman, deceased, to the appellants; a copy of a settlement statement indicating no payment of realtors' commissions. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,997. The subject's assessment reflects a market value of \$321,023 or \$162.21 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.18 of a mile from the subject. The parcels range in size from 22,216 to 38,333 square feet of land area and are improved with 1-story homes of cedar, cedar and brick, or vinyl and brick exterior construction. The homes range in size from 1,730 to 1,968 square feet of living area and were built from 1966 to 1972. Each home has a basement, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 440 to 564 square feet of building area. The comparables sold from August 2021 to September 2022 for prices ranging from \$325,000 to \$386,000 or from \$185.19 to \$196.14 per square foot of living area, including land.

The board of review submitted a brief contending the subject's sale was not an arm's length sale and occurred more remote in time from the assessment date. The board of review asserted the sale was between related parties and the property was not advertised for sale. Based on this evidence, the board of review requested the subject's assessment be sustained.

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

The appellants presented evidence of a May 2021 sale and the board of review presented three comparable sales for the Board's consideration. The Board finds the best evidence of market value in the record to be the board of review's comparables #1 and #2, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, site size, and features, although these homes each have a basement unlike the subject and one home has a much larger site than the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$337,000 and \$386,000 or \$194.80 and \$196.14 per square

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<sup>1</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.

foot of living area, including land, respectively. The subject's assessment reflects a market value of \$321,023 or \$162.21 per square foot of living area, including land, which is below the best two comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue and did not have the elements of an arm's length transaction as it was sold between related parties and was not advertised or exposed on the open market. The Board gave less weight to the board of review's comparable #3, which sold less proximate in time to the assessment date than the other sales in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is reflective of market value and 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: \_\_\_\_\_

November 19, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Erika Mittenberg & John Luman, by attorney:  
Brian P. Liston  
Law Offices of Liston & Tsantilis, P.C.  
200 S. Wacker Drive  
Suite 820  
Chicago, IL 60606

COUNTY

Kane County Board of Review  
Kane County Government Center  
719 Batavia Ave., Bldg. C, 3rd Fl.  
Geneva, IL 60134