



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

APPELLANT: Melissa Da Rosa
DOCKET NO.: 23-03517.001-R-1
PARCEL NO.: 08-24-277-012

The parties of record before the Property Tax Appeal Board are Melissa Da Rosa, 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: \$64,624
IMPR.: \$245,345
TOTAL: \$309,969

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 2023 tax year.¹ 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 brick and frame exterior construction with 5,360 square feet of living area.² The dwelling was constructed in 1994. Features of the home include a walkout basement with finished area, central air conditioning, five fireplaces, and a 1,008 square foot garage. The property has a 56,714 square foot site and is located in St. Charles, Campton Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 1, 2022 for a price of

¹ The Board notes that although the appellant indicated in the appeal petition that this appeal is a direct appeal from the prior tax year decision of the Board, the appellant submitted a final decision of the Kane County Board of Review.

² The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size to be the subject's property record card presented by the board of review, which was not refuted by the appellant.

\$930,000. The appellant completed Section IV of the appeal petition disclosing the sale was not between related parties, the property was advertised for sale through the Multiple Listing Service for 5 years, and the sale was not due to foreclosure or by contract for deed. In support of the sale, the appellant submitted a copy of a purchase contract. Based on this evidence, the appellant 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 \$374,306. The subject's assessment reflects a market value of \$1,123,030 or \$209.52 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from 0.13 of a mile to 1.97 miles from the subject. The parcels range in size from 52,562 to 63,943 square feet of land area and are improved with 2-story homes of brick, brick, cedar and EIFS, or brick, stucco, and stone exterior construction. The homes range in size from 4,705 to 7,268 square feet of living area and were built from 2005 to 2008. Each home has a walkout basement, two of which have finished area, central air conditioning, three to six fireplaces, and a garage ranging in size from 896 to 1,409 square feet of building area. Comparable #1 has a workshop and comparable #2 has an inground swimming pool. The comparables sold for prices ranging from \$1,160,500 to \$1,400,000 or from \$192.63 to \$276.30 per square foot of living area, land included. Two comparables are reported to have sold in March and April 2021; no sale date was provided for comparable #3.

The board of review presented a listing history and listing sheet for the subject disclosing the listing was removed in May 2022. The board of review contended the subject's sale was between realtors. Based on this evidence, the board of review offered to stipulate to an assessment of \$340,191 which would reflect a market value of \$1,020,675.

In written rebuttal, the appellant rejected the board of review's offer. The appellant argued the listing history shows the property was originally listed in June 2017 for \$975,000, reduced to \$950,000 in August 2017, on and off the market for \$925,000 from 2017 to 2019, and relisted for \$999,000 in May 2022. The appellant asserted the buyer has no relationship with the seller and the sale was not under duress. With respect to the comparables, the appellant contended these properties differ from the subject in age and location. The appellant presented an additional comparable sale.⁴

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. Adm. Code §1910.63(e). Proof of market

³ 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.

⁴ The Board shall not further consider this comparable sale as evidence of newly discovered comparables is not permitted in rebuttal. 86 Ill. Adm. Code § 1910.66(c).

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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in July 2022 for a price of \$930,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV of the appeal petition disclosing the parties to the transaction were not related, the property had been advertised on the open market with the Multiple Listing Service, and it had been on the market on and off for several years. In further support of the transaction the appellant submitted a copy of the purchase contract. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any substantive evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record, the Board finds the subject property had a market value of \$930,000 as of January 1, 2023.

The Board gave less weight to the comparables presented by the board of review, two of which sold less proximate in time to the assessment date and more than a year before the subject's July 2022 sale. The board of review did not disclose a sale date for its comparable #3. Moreover, the Board finds these comparables are substantially larger and/or newer homes than the subject. Based on this record, the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is 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

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