



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

APPELLANT: Joseph L. & Jane M. Picola  
DOCKET NO.: 23-03535.001-R-1  
PARCEL NO.: 02-28-180-007

The parties of record before the Property Tax Appeal Board are Joseph L. & Jane M. Picola, 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:** \$18,934  
**IMPR.:** \$69,066  
**TOTAL:** \$88,000

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 duplex dwelling of vinyl siding and brick exterior construction with 1,685 square feet of living area. The dwelling was constructed in 2013. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, and a 440 square foot garage. The property has a 3,485 square foot site and is located in Pingree Grover, Rutland 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 March 17, 2020 for a price of \$248,000. The appellants completed Section IV of the appeal petition disclosing the sale was not between related parties, the property sold through a realtor and was advertised for sale through the Multiple Listing Service for 60 days, the sale was not due to foreclosure, and the sale was by contract for deed. In support of the sale, the appellants submitted copies of a realtors'

form purchase agreement dated February 9, 2020 which provides for a closing on March 17, 2020; a Warranty Deed dated March 17, 2020 and recorded on March 23, 2020; and a settlement statement dated March 17, 2020 indicating payment of realtors' commissions.<sup>1</sup>

The appellants also presented information on three comparable sales located from 1.1 to 1.5 miles from the subject. The comparables have 1,307 or 3,485 square foot sites that are improved with a 1-story duplex or a 2-story multi-family dwelling of vinyl siding and brick exterior construction ranging in size from 1,474 to 1,859 square feet of living area. The comparables were built in 2006 or 2016 and each features central air conditioning and a 400 or a 451 square foot garage. Two comparables each have a basement. The comparables sold in December 2020 or September 2022 for prices ranging from \$200,000 to \$260,000 or from \$125.58 to \$139.86 per square foot of living area, land included.

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 \$88,000. The subject's assessment reflects a market value of \$264,026 or \$156.69 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 seven comparable sales located from 0.05 to 0.24 of a mile from the subject. The comparables have 3,485 square foot sites that are improved with 1-story duplex dwellings of vinyl and brick or aluminum and brick exterior construction with 1,649 to 1,859 square feet of living area. The dwellings were built from 2009 to 2016. Each comparable features central air conditioning and a garage ranging in size from 440 to 473 square feet of building area. Two homes each have a fireplace. The comparables sold from February to November 2022 for prices ranging from \$270,000 to \$355,000 or from \$145.24 to \$191.02 per square foot of living area, land included.

The board of review noted the subject's sale occurred more remote in time from the assessment date and the appellant's comparables #2 and #3 are interior townhomes compared to the subject duplex dwelling. 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. Adm. Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or

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<sup>1</sup> The Board finds this evidence demonstrates the sale was not by contract for deed as indicated by the appellant.

<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.

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 record contains evidence of a March 2020 sale of the subject and ten comparable sales for the Board's consideration. The Board gave little weight to the subject's sale due to the fact the sale occurred less proximate in time to the assessment date at issue than other sales in this record. The Board also gave less weight to the appellants' comparables, which likewise sold less proximate in time to the assessment date than the other sales in this record, differ substantially from the subject in design, and/or are located more than one mile from the subject. The Board gives less weight to the board of review's comparables #1, #4, #5 and #7, which are less similar to the subject in dwelling size than the other comparables in this record.

The Board finds the best evidence of market value in the record to be the board of review's comparables #2, #3, and #6, which sold proximate in time to the assessment date and are more similar to the subject in design, dwelling size, age, location, site size, and features. These comparables sold for prices of \$289,000 or \$315,000 and from \$171.51 to \$191.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$264,026 or \$156.69 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this record, and after considering appropriate adjustments 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

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