



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

APPELLANT: Patricia Kleckner
DOCKET NO.: 23-03568.001-R-1
PARCEL NO.: 11-29-100-025

The parties of record before the Property Tax Appeal Board are Patricia Kleckner, 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 **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: \$13,002
IMPR.: \$83,305
TOTAL: \$96,307

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. 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 1,939 square feet of living area. The dwelling was constructed in 1962 and is approximately 61 years old. Features of the home include a crawl space foundation, central air conditioning, and a 3-car garage with 911 square feet of building area. The property has a 27,878 square foot site and is located in Elburn, Blackberry Township, Kane County.

The appellant contends both overvaluation and assessment inequity regarding the improvement as the bases of the appeal. The appellant submitted an appeal petition on February 19, 2024 with four equity comparables and five comparable sales presented in the Section V grid analysis of the petition. The appellant also submitted information on two additional comparables that were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants,

intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the information on the additional two comparable properties submitted by the appellant is given no weight.

The five comparable sales presented in the Section V grid analysis¹ are located from 0.8 of a mile to 3.4 miles from the subject. The parcels range in size from 23,958 to 46,609 square feet of land area and are improved with 1-story homes of frame or brick exterior construction ranging in size from 1,635 to 1,953 square feet of living area. The dwellings range in age from 46 to 62 years old. Each home has a basement, two of which have finished area, central air conditioning, one to three fireplaces, and a 2-car garage. The comparables sold from February 2020 to October 2022 for prices ranging from \$200,000 to \$285,000 or from \$110.07 to \$171.19 per square foot of living area, land included.

In support of the assessment inequity argument, the appellant submitted information on four equity comparables in the Section V grid analysis that are located within the same assessment neighborhood code as the subject and from 1.6 to 4 miles from the subject. The comparables are improved with 1-story homes of frame exterior construction ranging in size from 1,671 to 1,789 square feet of living area. The dwellings range in age from 48 to 73 years old. Each home has a basement, central air conditioning, and a 2-car garage. Two homes have a fireplace. The comparables have improvement assessments ranging from \$70,748 to \$80,998 or from \$42.34 to \$46.59 per square foot of living area.²

The appellant submitted a brief contending that the subject is located on a busy highway and has a walkup attic but no basement. The appellant asserted none of the comparable sales are located on a busy highway like the subject and none have a crawl space foundation like the subject. The appellant contended a traffic study forecasted an average daily count of 24,000 vehicles on the subject's road by 2030, which the appellant cautioned was completed before the I-88/IL-47 interchange opened in 2019, suggesting the estimated count would be higher if calculated today. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,307. The subject's assessment reflects a market value of \$288,950 or \$149.02 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³ The subject has an improvement assessment of \$83,305 or \$42.96 per square foot of living area.

¹ The sales are numbered #5 through #9 on the appellant's grid analysis and are renumbered as comparable sales #1 through #5 for ease of reference.

² The Board has recalculated the per square foot improvement assessments as the appellant appears to have calculated only per square foot total assessments.

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.

In support of its contention of the correct assessment the board of review submitted information on eight comparables, with sales data presented for five of these comparables. The comparables are located from 0.42 of a mile to 4.97 miles from the subject, two of which are within the subject's assessment neighborhood code. Three comparables have open views, three comparables have residential views, one comparable has a residential and open view, and one comparable has an open and road view. The subject is identified as having a trees and residential view.

The comparables are improved with 1-story or 1.5-story homes of frame, cedar, brick and frame, cedar and brick, or vinyl and brick exterior construction. The dwellings range in size from 1,416 to 2,250 square feet of living area and were built from 1959 to 1986. Five homes each have a basement, two of which have finished area, and five homes each have one or two fireplaces. Each home has central air conditioning and one or two garages ranging in total combined size from 405 to 1,382 square feet of building area. The comparables have improvement assessments ranging from \$76,521 to \$106,685 or from \$43.98 to \$55.07 per square foot of living area. Five homes have parcels ranging in size from 22,216 to 134,165 square feet of land area. These comparables sold from July 2020 to September 2023 for prices ranging from \$295,500 to \$390,000 or from \$149.02 to \$247.18 per square foot of living area, including land.

The board of review submitted a brief acknowledging the subject is located on a busy road. The board of review argued the appellant's equity comparables support the subject's assessment although many of these comparables are located more distant from the subject. The board of review asserted one of its comparables is located on the subject's busy road. The board of review submitted listing sheets or Real Estate Transfer Declarations in support of these sales. With regard to the appellant's comparables, the board of review contended the appellant's sale #4 sold "as is" with material foundation issues as demonstrated by the listing sheet and disclosure report, which were presented by the board of review, and the appellant's sale #5 was not advertised for sale as demonstrated by the Real Estate Transfer Declaration, which was presented by the board of review. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the comparables are located more distant from the subject because the area is rural and homes may be separated by acreage and farmland. With regard to the appellant's comparable #4, the appellant argued the listing sheet does not describe significant issues with the property. Regarding the appellant's comparable #5, the appellant acknowledged that the buyer was previously living in the property and the buyer is personally known by the appellant.

Conclusion of Law

The appellant contends in part 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #4 and the board of review's comparable #6, which are located more distant from the subject than the other sales in this record. Moreover, the board of review's comparable #6 is a dissimilar 1.5-story home compared to the subject and significantly differs from the subject in site size. The Board also gives less weight to the appellant's comparable #5, which was not an arm's length sale as demonstrated by the Real Estate Transfer Declaration, and to the appellant's comparable #1 and the board of review's comparable #4, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3 and the board of review's comparables #5, #7, and #8, which are more similar to the subject in design, dwelling size, location, site size, and some features, although these comparables each have a basement, two of which have finished area, unlike the subject, four comparables are not located on a busy road like the subject, and two comparables are substantially newer homes than 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 \$232,500 to \$386,000 or from \$131.50 to \$196.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$288,950 or \$149.02 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds no reduction in the subject's assessment is justified for overvaluation.

The appellant also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Adm.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Adm.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of twelve equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #4 and the board of review's comparable #6, which are located more distant from the subject than the other comparables in this record. Moreover, the board of review's comparable #6 is a dissimilar 1.5-story home compared to the subject. The Board also gives less weight to the board of review's comparables #1 and #4, due to substantial differences from the subject in design or dwelling size.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparable #3 and the board of review's comparables #2, #3, #5, #7, and #8, which are more similar to the subject in design, dwelling size, location, and some features, although five of these comparables each have a basement, two of which have finished area, unlike the subject, five comparables are not located on a busy road like the subject, and one comparable is a substantially newer home than the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables

have improvement assessments ranging from \$80,998 to \$106,685 or from \$45.08 to \$53.72 per square foot of living area. The subject's improvement assessment of \$83,305 or \$42.96 per square foot of living area, which falls within the range established by the best comparables on a total improvement assessment basis and below the range on a per square foot basis. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's improvement 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: _____

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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