



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

APPELLANT: Elouise Magnuson
DOCKET NO.: 23-03572.001-R-1
PARCEL NO.: 03-20-477-018

The parties of record before the Property Tax Appeal Board are Elouise Magnuson, 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: \$24,522
IMPR.: \$116,329
TOTAL: \$140,851

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 2-story dwelling of vinyl and brick exterior construction with 3,223 square feet of living area.¹ The dwelling was constructed in 2003. Features of the home include a basement, central air conditioning, a fireplace, and a 651 square foot garage. The property has a 17,424 square foot, or .40 of an acre, site and is located in West Dundee, Dundee Township, Kane County.

The appellant contends both overvaluation and assessment inequity concerning the improvement as the bases of the appeal. In support of these arguments, the appellant submitted information on three comparables, one of which is on the same street as the subject. The comparables have 0.24 or 0.25 of an acre sites that are improved with 2-story homes of brick and vinyl exterior construction ranging in size from 3,035 to 3,119 square feet of living area. The dwellings were

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the subject's property record card presented by the board of review, which was not refuted by the appellant.

built in 2003. Each home has a basement, central air conditioning, and a fireplace. Listing information for comparable #3 indicated this property has a 3-car garage. The comparables have improvement assessments ranging from \$107,420 to \$109,001 or from \$34.95 to \$35.43 per square foot of living area. The comparables sold from January 2021 to June 2022 for prices ranging from \$357,000 to \$440,000 or from \$114.46 to \$144.98 per square foot of living area, including land.

The appellant submitted a brief contending that the subject is over-assessed compared to similar properties in the subject's immediate area. 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 \$140,851. The subject's assessment reflects a market value of \$422,595 or \$131.12 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.² The subject has an improvement assessment of \$116,329 or \$36.09 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven comparables located within 0.15 of a mile from the subject. The parcels range in size from 10,890 to 11,761 square feet of land area and are improved with 2-story homes of frame and brick, vinyl and brick, or cedar and brick exterior construction. The homes range in size from 3,035 to 3,223 square feet of living area and were built in 2003 or 2004. Each home has a basement, two of which are walkouts and one of which has finished area. Each comparable also features central air conditioning, a fireplace, and a 620 or a 651 square foot garage. The comparables have improvement assessments ranging from \$112,697 to \$123,489 or from \$36.20 to \$39.09 per square foot of living area. Five comparables sold from February 2021 to August 2024 for prices ranging from \$422,000 to \$475,000 or from \$133.59 to \$156.51 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #3, #4,

² 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.

and #7, which sold less proximate in time to the assessment date than the other sales in this record and/or lack a garage which is a feature of the subject.

The Board finds the best evidence of market value 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, and features, although these comparables have smaller sites than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$460,000 and \$475,000 or \$151.57 and \$156.51 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$422,595 or \$131.12 per square foot of living area, including land, which is below 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, including their smaller sites and smaller dwelling sizes compared to the subject, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

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.Admin.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.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's improvement assessment is not warranted.

The record contains a total of ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparable #4, due to substantial differences from the subject in basement finish or garage amenity.

The Board finds the best evidence of improvement assessment equity to be the board of review's comparables #1, #2, #3, #5, #6, and #7, which are similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments ranging from \$112,697 to \$118,437 or from \$36.20 to \$37.14 per square foot of living area. The subject's improvement assessment of \$116,329 or \$36.09 per square foot of living area falls within the range established by the best comparables in this record. Moreover, the subject's improvement assessments falls below the two comparables that are identical to the subject in dwelling size (the board of review's comparables #5 and #6). 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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COUNTY

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