



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

APPELLANT: Joe Carbonara  
DOCKET NO.: 23-03647.001-R-1  
PARCEL NO.: 12-26-384-004

The parties of record before the Property Tax Appeal Board are Joe Carbonara, the appellant, by attorney Spiro G. Zarkos, of Verros Berkshire, PC in Oakbrook Terrace; 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:** \$46,766  
**IMPR.:** \$160,833  
**TOTAL:** \$207,599

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 brick and frame exterior construction with 3,387 square feet of living area. The dwelling was constructed in 2009 and is approximately 14 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 4-car garage with 1,126 square feet of building area, and an inground swimming pool.<sup>1</sup> The property has a 19,602 square foot site and is located in Batavia, Batavia Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.2 of a mile from the subject. The parcels range in size from 12,518 to 13,648 square feet of land area and are

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<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in the board of review's evidence and were not refuted by the appellant.

improved with 2-story homes of brick and frame or vinyl exterior construction ranging in size from 2,966 to 3,946 square feet of living area. The dwellings range in age from 10 to 20 years old. Each home has a basement, central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. The comparables sold from June 2020 to September 2022 for prices ranging from \$510,000 to \$610,000 or from \$136.85 to \$173.54 per square foot of living area, land included. 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 \$207,599. The subject's assessment reflects a market value of \$622,859 or \$183.90 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 four comparable sales located within 0.47 of a mile from the subject. The parcels range in size from 14,535 to 15,295 square feet of land area and are improved with 2-story homes of frame and brick exterior construction ranging in size from 2,756 to 3,516 square feet of living area. The dwellings were built from 1999 to 2011. Each home has a basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 640 to 966 square feet of building area. Comparable #1 has an inground swimming pool and comparables #3 and #4 each have an outdoor firepit. The comparables sold from July 2021 to May 2022 for prices ranging from \$611,000 to \$812,500 or from \$187.71 to \$247.41 per square foot of living area, including land.

The board of review submitted a brief contending that there were few sales of properties with an inground swimming pool like the subject. The board of review asserted that none of the appellant's comparables has an inground swimming pool or finished basement area like the subject. The board of review argued prices have increased since 2020 and the appellant's older sales should be given less weight. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 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 #2, #3, and #4 and the board of review's comparables #2 and #4, which sold less proximate in time to the assessment date than the other

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<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.

sales in this record and/or due to substantial differences from the subject in dwelling size. The Board also gives less weight to the board of review's comparable #1, which sold for considerably more than the other sales in this record, indicating this sale may be an outlier.

The Board finds the best evidence of market value to be the appellant's comparable #1 and the board of review's comparable #3, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and some features, although these comparables have smaller sites than the subject and lack an inground swimming pool that is a feature of the subject and one home lacks finished basement area that is a feature of 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 \$585,000 and \$611,000 or \$173.54 and \$188.17 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$622,859 or \$183.90 per square foot of living area, including land, which is above the best comparables on a total market value basis but is bracketed by the best comparable sales on a per square foot basis, which appears to be justified after considering appropriate adjustments to the best comparables for differences from the subject. Based on this evidence, the Board finds 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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