



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

APPELLANT: Danielle and Robert Fischer
DOCKET NO.: 23-03732.001-R-1
PARCEL NO.: 15-20-161-003

The parties of record before the Property Tax Appeal Board are Danielle and Robert Fischer, the appellants; 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: \$20,334
IMPR.: \$76,739
TOTAL: \$97,073

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 dwelling of brick and aluminum exterior construction with 1,911 square feet of living area. The dwelling was constructed in 1952. Features of the home include a basement with 1,645 square feet of finished area, central air conditioning, a fireplace, 1.5 bathrooms, and a 420 square foot garage. The property has a 13,504 square foot, or 0.31 of an acre, site and is located in Aurora, Aurora Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales located within 5 blocks from the subject. The parcels range in size from 10,890 to 20,000 square feet, or from 0.25 to 0.46 of an acre, of land area and are improved with 1-story homes of brick, cedar, vinyl, aluminum, or brick and aluminum exterior construction. The dwellings range in size from 1,578 to, 1995 square feet of living area and were built from 1952 to 1966. Each home has a basement, two of which have 384 or 1,658 square feet of finished area, central air conditioning, one or two fireplaces, 1.5 or 2

bathrooms, and a garage ranging in size from 440 to 528 square feet of building area. The comparables sold from July 2020 to July 2021 for prices ranging from \$209,000 to \$290,000 or from \$109.83 to \$158.87 per square foot of living area, including land. Based on this evidence, the appellants 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 \$97,073. The subject's assessment reflects a market value of \$291,248 or \$152.41 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located within 0.37 of a mile from the subject. The parcels range in size from 9,920 to 16,000 square feet of land area and are improved with 1-story or 1.5-story homes of vinyl, stone, brick and cedar, wood and stone, or aluminum and brick exterior construction. The dwellings range in size from 1,473 to 2,092 square feet of living area and were built from 1952 to 1959. Five homes each have a basement, three of which have from 400 to 1,400 square feet of finished area. Each home has central air conditioning, from 1.5 to 3 bathrooms, and a garage ranging in size from 368 to 720 square feet of building area. Four homes each have two fireplaces. The comparables sold from February to November 2022 for prices ranging from \$270,000 to \$365,000 or from \$148.18 to \$189.87 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the board of review's comparables #1, #3, #4, and #5 differ from the subject in bathroom count, basement size, garage size, and/or design. The appellants acknowledged the board of review's comparables #2 and #6 are similar to the subject.

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 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 a total of twelve comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables, which sold less proximate in time to the January 1, 2023 assessment date than the other sales in this record. The Board gives less weight to the board of review's comparables #2, #4, #5, and #6, due to substantial differences from the subject in dwelling size, design, and/or foundation type.

¹ 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.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #3, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, site size, and most features, although one comparable lacks finished basement area that is a feature of the subject and both comparables have more bathrooms than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$331,000 and \$365,000 or \$183.08 and \$186.22 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$291,248 or \$152.41 per square foot of living area, including land, which falls below 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 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: _____

December 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Danielle and Robert Fischer
1628 Garfield Ave
Aurora, IL 60506

COUNTY

Kane County Board of Review
Kane County Government Center
719 Batavia Ave., Bldg. C, 3rd Fl.
Geneva, IL 60134