



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

APPELLANT: Shawn Parker
DOCKET NO.: 23-03807.001-R-1
PARCEL NO.: 09-13-478-001

The parties of record before the Property Tax Appeal Board are Shawn Parker, the appellant, by attorney Joanne Elliott of Elliott & Associates Attorneys, PLLC in Des Plaines; 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: \$66,660
IMPR.: \$434,404
TOTAL: \$501,064

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 two-story dwelling of brick exterior construction with 9,424 square feet of living area.¹ The dwelling was constructed in 1992. Features of the home include a 4,950 square foot English style basement with 1,610 square feet of finished area, central air conditioning, five full bathrooms, one half bathroom, four fireplaces and two attached garages with a combined total of 2,270 square feet of building area. The property also has a 924 square foot inground swimming pool. The property has an approximately 46,866 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties that are located from 3.2 to 7.2

¹ The Board finds the best description of the subject property is found in the subject's parcel summary printout provided by the board of review, which was not refuted by the appellant.

miles from the subject property. The comparables have sites that range in size from 37,642 to 87,120 square feet of land area. The comparables are improved with two-story dwellings of frame or brick exterior construction ranging in size from 7,004 to 7,726 square feet of living area. The dwellings were built from 1986 to 2006. The appellant reported that each comparable has a full basement with 1,523 to 2,778 square feet of finished area, central air conditioning, four to six full bathrooms, one or four half bathrooms, two or three fireplaces and a garage ranging in size from 814 to 1,338 square feet of building area. The comparables sold from September 2021 to January 2023 for prices ranging from \$1,000,000 to \$1,130,000 or from \$140.88 to \$150.63 per square foot of living area, including land. The appellant also provided Multiple Listing Service (MLS) printouts, as well as "St. Charles Assessor General Parcel Information" printouts for each comparable. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$458,337, which would reflect a market value of \$1,375,149 or \$145.92 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$501,064. The subject's assessment reflects a market value of \$1,503,342 or \$159.52 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on six comparable properties that are located from next door to 3.02 miles from the subject property, three of which have the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 19,950 to 180,338 square feet of land area. The comparables are improved with two-story dwellings of brick; brick and stucco; brick, cedar and stucco; stucco and stone; and stone and shake exterior construction ranging in size from 4,898 to 10,278 square feet of living area. The dwellings were built in 1995 to 2009. According to the parcel summary printouts provided with the submission, each comparable has a basement ranging in size from 2,472 to 5,816 square feet with 1,222 to 5,288 square feet of finished area, three of which are English style basements, and one is a walk-out. The parcel summary printouts also revealed that each comparable has central air conditioning, two to seven full bathrooms, one or two half bathrooms, three or five fireplaces and either one or two garages with a combined total size ranging from 784 to 3,124 square feet of building area. Comparables #4, #5 and #6 each have an inground swimming pool ranging in size from 196 to 910 square feet and comparable #6 has a 1,215 square foot sports court. The comparables sold from January 2020 to June 2022 for prices ranging from \$785,000 to \$2,295,000 or from \$160.27 to \$270.45 per square foot of living area, including land.

The board of review submitted a letter prepared by the township assessor, along with an additional grid analysis with information on the subject and both parties' comparables and parcel summary printouts for the appellant's comparables #1 and #2. The additional grid analysis indicated board of review comparable #6 has an elevator, which was not depicted in the parcel

² Procedural rule Sec. 1910.50(c)(1) 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.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

summary printout, suggesting the dwelling is not likely being assessed for an elevator. The parcel summary printouts for the appellant's comparables #1 and #2 described the dwellings with either an English style or walk-out basement, three or five full bathrooms and one or two half bathrooms.

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.Admin.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.Admin.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 parties submitted nine comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparable #5 due to their distant locations from the subject being more than 3 miles away. The Board has also given less weight to board of review comparables #1, #2 and #3 due to their significantly smaller dwelling sizes, when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #4 and #6 which are relatively similar to the subject in location, dwelling size, design and age. However, the Board finds these two comparables have superior site sizes when compared to the subject and each dwelling has features with varying degrees of similarity when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables sold in November and February 2021 for prices of \$1,657,500 and \$1,900,000 or for \$216.05 and \$184.86 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,503,342 or \$159.52 per square foot of living area, including land, which is less than the two best comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is supported. Therefore, 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: _____

January 21, 2025



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

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