



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

APPELLANT: Bradley Caldwell
DOCKET NO.: 23-03815.001-R-1
PARCEL NO.: 04-10-302-011

The parties of record before the Property Tax Appeal Board are Bradley Caldwell, 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 **An Increase** 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: \$17,244
IMPR.: \$99,207
TOTAL: \$116,451

Subject only to the State multiplier as applicable.

The parties appeared before the Property Tax Appeal Board on November 19, 2024 for a hearing at the Kane County Government Center in Geneva pursuant to prior written notice dated October 10, 2024. Appearing was the appellant Bradley Caldwell, and on behalf of the Kane County Board of Review was Michelle Abell, Deputy Supervisor of Assessments for Kane County.

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 exterior construction with 2,987 square feet of living area. The dwelling was constructed in 1980 and is approximately 44 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 482 square foot 2-car garage. The property has an approximately 29,621 square foot site and is located in Burlington, Burlington Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales¹ located from 0.20 of a mile to 3.49 miles from the subject property. The comparables have sites that range in size from 10,890 to 69,696 square feet of land area and are improved with 1-story, 1.5-story, or 2-story dwellings with a mixture of frame, cedar, aluminum, brick, and stucco exterior surfaces that range in size from 1,388 to 2,255 square feet of living area. The dwellings were built from 1906 to 1991. Each comparable has a basement, one of which is walk-out in style and two of which have finished area. Three dwellings have central air conditioning and two homes each have one fireplace. One comparable has a 2-car garage and four comparables have either one or two garages ranging in size from 252 to 768 square feet of building area. Comparable #2 has a barn. The properties sold from May 2016 to July 2023 for prices ranging from \$211,165 to \$321,500 or from \$121.95 to \$231.63 per square foot of living area, land included. The appellant's grid analysis reported the subject property was purchased in August 2020 for a price of \$255,000 or \$85.37 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$69,929 which reflects a market value of \$209,808 or \$70.24 per square foot of living area, land included, when applying 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 \$99,176. The subject's assessment reflects a market value of \$297,558 or \$99.62 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In written and oral response to the appellant's evidence, Ms. Abell contended appellant's comparable #1 sold in 2016, too remote in time for a January 1, 2023 assessment and that the remaining appellant comparables differ from the subject in age, location and dwelling size. Ms. Abell acknowledged the subject's Burlington community is very small with limited sale data.

The board of review submitted a copy of a cancelled Multiple Listing Service (MLS) sheet for the subject dated August 2022. The cancelled MLS disclosed a list price for the subject property of \$439,900 which was listed for a period of 50 days. Ms. Abell asked Mr. Caldwell if there had been any updating done to the subject property between the 2020 purchase and the 2022 cancelled listing, to which the appellant indicated the exterior brick had been painted but the updates advertised in the listing were present when the home was purchased in August 2020. Mr. Caldwell testified the purchase was a for sale by owner transaction and the property had been advertised on Facebook.

¹ The appellant submitted three comparables in the Section V grid analysis which are numbered #1, #2 and #3. Additionally, the appellant submitted Kane County Property Tax Inquiry sheets that lack salient property characteristics for 13N090 Brier Hill Road and 332 Park Street. The board of review submitted a Section V grid analysis containing the appellant's comparables #2, #3 and the two additional properties, which have been renumbered as appellant comparables #4 and #5, respectively.

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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.88 of a mile from the subject property. The comparables have sites that range in size from 21,344 to 90,169 square feet of land area and are improved with 1.5-story or 2-story dwellings of brick and vinyl, aluminum or brick and cedar exterior construction ranging in size from 2,325 to 3,206 square feet of living area. The homes were built from 1978 to 1989. Each comparable has a basement, with two having finished area. Two dwellings have central air conditioning and two homes have either one or two fireplaces. Each comparable has either one or two garages ranging in size from 484 to 900 square feet of building area. The properties sold from January 2021 to August 2022 for prices ranging from \$350,000 to \$375,000 or from \$116.97 to \$156.99 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's total assessment be increased to \$116,451 which reflects a market value of \$349,388 or \$116.97 per square foot of living area, land included.

In written rebuttal, the appellant contended the County was being vindictive because the appellant challenged the subject's assessment and argued an increase in the subject's assessment runs counter to what the County and township assessors determined two years prior. The appellant asserted the subject is located in a tiny town and that finding comparable properties that fit time frame and other criteria imposed by the County makes it impossible to find any comparable sales, asserting "the County is doing this intentionally to make this impossible to dispute."

In response to questions from the hearing officer, Mr. Caldwell testified he did not believe the subject was worth less than what he paid for it in 2020 and that he would not sell his property for the same price he paid for it in 2020.

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 record fails to support a reduction but does support an increase in the subject's assessment.

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to each of the appellant's comparable sales which are substantially different from the subject in age, location and/or dwelling size. The Board gives less weight to board of review comparable #3 which has a substantially larger site size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which are more similar to the subject in location, age, design, dwelling size and most other features. Although these properties each have a smaller site size and a smaller dwelling size when compared to the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These two comparables sold in May 2021 and August 2022 for prices of \$350,000 and \$365,000 or \$140.68 and \$156.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$297,558 or \$99.62 per

square foot of living area, including land, which falls well below the two best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject is under assessed and an increase in assessment, commensurate with the board of review's request, is warranted.

As a final point, the subject property was listed for sale in August 2022 with a list price of \$439,900 or \$147.27 a per square foot of living area, land included, which undermines the appellant's overvaluation argument.

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

AGENCY

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COUNTY

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