



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

APPELLANT: Maryann Ericson  
DOCKET NO.: 23-06113.001-R-1  
PARCEL NO.: 09-34-355-016

The parties of record before the Property Tax Appeal Board are Maryann Ericson, 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:** \$28,997  
**IMPR.:** \$35,055  
**TOTAL:** \$64,052

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the direct appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 parties appeared before the Property Tax Appeal Board for a hearing at the Kane County Government Center in Geneva pursuant to a prior written notice. Appearing on behalf of the appellant was Eric Ericson, the appellant's son, and appearing on behalf of the Kane County Board of Review was Michelle Abell, Kane County Deputy Supervisor of Assessments and Diane Hemmingsen, Saint Charles Township Assessor.

The subject property consists of a 1-story dwelling of frame construction with 780 square feet of living area.<sup>1</sup> The dwelling was constructed in 1946. Features of the home include an unfinished basement, one bathroom and central air conditioning. The property has an approximately 6,534 square foot site<sup>2</sup> and is located in St. Charles, St. Charles Township, Kane County.

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<sup>1</sup> The Board finds the best evidence of dwelling size was the property record submitted by the board of review which included a sketch with exterior dimensions.

<sup>2</sup> The property record card data submitted by the board of review depicts this lot size.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on three comparable sales located in St. Charles and within .5 of a mile from the subject property. The comparables have sites ranging in size from 6,800 to 14,200 square feet of land area that are improved with 1-story dwellings of frame exterior construction. The homes range in age from 69 to 77 years old. The dwellings range in size from 900 to 1,466 square feet of living area. Two comparables have unfinished basements and one comparable has a crawl space foundation. The comparables each have central air conditioning and a garage ranging in size from 280 to 528 square feet of building area. The comparables sold from April 2020 to May 2021 for prices ranging from \$202,000 to \$206,000 or from \$139.84 to \$224.44 per square foot of living area, including land.

In testimony, Mr. Ericson noted that the subject property is inferior to the comparables in size and it lacks a garage amenity. In addition, the subject property is in original condition as there have been no updates or modifications to the dwelling, has an unfinished basement and a gravel driveway. In this regard, Mr. Ericson contended that the subject property is truly an outlier with no real comparables in the area.

On cross-examination, Mr. Ericson testified that the subject is rented but would not disclose the rental amount.

Based on this evidence, the appellant requested a reduced assessment for the subject property of \$46,887 which reflects a market value of approximately \$140,675 or \$180.35 per square foot of living area, including land, 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 \$64,052. The subject's assessment reflects a market value of \$192,348 or \$246.60 per square foot of living area, land included, when using the 2023 three-year average median level of assessment for Kane County of 33.30% as determined by the Illinois Department of Revenue.

In response to the appeal the board of review submitted a memorandum that disclosed the St. Charles Township Assessor's Office did go to remeasure the subject home in November 2023 and confirmed it has 780 square feet of living area. The township assessor confirmed this at the hearing. The board of review also critiqued the appellant's comparable sales noting comparable #1 is a much older sale in May 2020 that should given little weight due to the fact values have risen 28% since January 2020 to January 2023.<sup>3</sup> The board of review also noted comparable #2's dwelling is almost double the size of the subject dwelling and comparable #3 was not advertised for sale per the PTAX-203 Real Estate Transfer Declaration that was submitted. The board of review submitted MLS listing sheets for appellant's comparables #1 and #2. The board of review also submitted a comparable rental analysis utilizing nine rentals to arrive an estimated market value of \$227,500 for the subject property. The board of review further provided comments on the comparables that were submitted to support the subject's assessment.

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<sup>3</sup> The board of review submitted a 3-Year Median Sale Price History Report.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales located in St. Charles or Geneva and from .10 of a mile to 1.20 miles from the subject. The parcels range in size from 5,000 to 10,875 square feet of land area and are improved with 1.5-story or 1-story dwellings of frame exterior construction. The homes were built from 1923 to 1957 and range in size from 689 to 1,144 square feet of living area.<sup>4</sup> Seven comparables have basements, three of which have finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning. Four comparables were reported to have garages ranging in size from 260 to 576 square feet of building area. Comparable #2 has a 1-car garage and an enclosed porch. The comparables sold from January 2022 to September 2023 for prices ranging from \$210,000 to \$333,000 or from \$258.41 to \$385.42 per square foot of living area, including land.

The board of review also submitted MLS listing sheets or a Redfin listing for the board of review comparables that noted board of review comparable #5 was a recent rehab in 2020.

Based on this evidence, the board of review requested to increase the subject's assessment to \$67,660 which reflects an estimated market value of approximately \$203,000.

In written rebuttal and at hearing, Mr. Ericson argued board of review comparables #2, #5 and #8 sold after January 1, 2023 and should be excluded by rule and not further addressed. Mr. Ericson also critiqued the board of review comparables noting differences from the subject in location, living area, and features. Mr. Ericson stated at the hearing that the board of review comparables which are located in Geneva are not similar to the subject because home prices are much higher than homes located in St. Charles. Mr. Ericson also reiterated that the subject property is an outlier because they are not plenty of homes as small as the subject that lack garages within the subject market.

In surrebuttal, the township assessor stated comparables #2 and #5 are located in Geneva. The assessor testified that they are very similar towns that are located next to each other. The assessor further asserted that she researched comparables that are most similar in size to the subject whether or not they have garages. In regard to the subject being an outlier, the township assessor stated they are 43 homes within the city limits that were built between 1884 and 1978 they range in size from 396 to 1,000 square feet of living area and do not have garages.

### **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.

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<sup>4</sup> At the hearing, the township assessor testified that comparable #1 has 1,144 square feet of living area. The 720 square feet of living area reported in the grid analysis did not include the finished attic. The appellant also submitted the property record for this comparable in the rebuttal filing that disclosed 1,144 square feet of living area.

The parties submitted a total of eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable sales which sold in 2020 and 2021 less proximate in time to the January 1, 2023 assessment date than the other comparable sales submitted by the board of review. In addition, appellant's comparables #2 and #3 have significantly larger dwelling sizes than the subject. The Board gives less weight to board of review comparable #1 which is a 1.5-story design as compared to the subject's 1-story design. The Board gives less weight to board of review comparables #2 and #5 which are located in Geneva whereas the subject is located in St. Charles. The Board further finds board of review comparable #5 was a rehab in 2020 unlike the subject. The Board gives less weight to board of review comparables #2, #4, #7 and #8 which are located over 1 mile from the subject and/or have finished basement area, a feature the subject lacks.

The Board finds the best evidence of market value to be board of review comparables #3 and #6 which are similar 1-story dwellings located most proximate to the subject. However, downward adjustments would have to be considered to comparable #3 for its larger site size, larger dwelling size and garage feature when compared to the subject. Comparable #6 also requires a downward adjustment for its 576 square foot garage, a feature the subject lacks but an upward adjustment for its lack of a basement foundation. These comparables sold in March and April 2022 for prices of \$225,000 and \$268,000 or \$275.74 and \$293.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$192,348 or \$246.60 per square foot of living area, including land, which falls below the two best comparables in the record and appears logical when considering the subject's original condition. Based on this evidence and after thoroughly considering the testimony of the parties, the Board finds a reduction in the subject's assessment on market value grounds is not justified. Furthermore, the Board finds the board of review's request to increase 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:

April 21, 2026



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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