



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

APPELLANT: Adam M. Hacz & Grazyna M. Hacz
DOCKET NO.: 24-00394.001-R-1
PARCEL NO.: 02-27-327-007

The parties of record before the Property Tax Appeal Board are Adam M. Hacz & Grazyna M. Hacz, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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: \$34,838
IMPR.: \$142,090
TOTAL: \$176,928

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 2024 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/stone construction with 3,974 square feet of living area¹ that was built in 2015 and is approximately 9 years old. Features of the home include 3½ baths, a full unfinished basement, central air conditioning, 2 fireplaces, and a 3-car garage. The property has a 41,382 square foot site and is located in Hampshire, Rutland Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a Residential Appraisal Report estimating the subject property had a market value of \$475,000 as of January 1, 2023. The appraisal was prepared by Tom J. Boyle Jr., an

¹ The appellants' appraiser reported a dwelling size of 3,972 square feet and the assessing officials reported a dwelling size of 3,974 square feet in the grid analysis. The Board finds that this negligible difference will have no bearing on the Board's analysis or decision.

Associate Real Estate Trainee Appraiser and David Conaghan, a Certified General Real Estate Appraiser. The purpose of the appraisal was to provide an opinion of *ad valorem* (market value) of the subject property for tax assessment.

Utilizing only the sales comparison approach to value, the appraisers analyzed four comparable sales located from .21 to .83 of a mile from the subject property. The comparables were described as sites ranging in size from 11,761 to 47,480 square feet of land area which have been improved with residential dwellings of varying exterior construction. The homes range in age from 17 to 22 years old and range in size from 2,971 to 4,041 square feet of living area. Each comparable has a full basement, three of which have finished areas. Each comparable also has central air conditioning, 1 or 2 fireplaces, and a 2-car or a 3-car garage. The sales occurred from August 2020 to August 2021 for prices ranging from \$386,000 to \$570,000 or from \$118.92 to \$157.86 per square foot of living area, including land. After making adjustments to comparables for differences from the subject in site size, quality of construction, age, room count, dwelling size, finished basement areas, garage size, and/or number of fireplaces, the appraiser estimated the comparables had adjusted sales prices ranging from \$427,410 to \$541,645 and an opinion of market value for the subject of \$475,000 as of January 1, 2023.

In selecting the comparable sales, the appraisers noted that due to there being no recent sales of homes as large in dwelling size as the subject except for comparable #4, the appraisers utilized smaller homes and made upward adjustments to the comparables for differences in size from the subject. Based on the evidence submitted, the appellants requested a reduction to the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$176,928. The subject's assessment reflects a market value of \$530,837 or \$133.58 per square foot of living area, when applying 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 five comparable sales located from .08 to .55 of a mile from the subject, two being within the same assessment neighborhood name as the subject property. The board of review comparable sale #1 is the subsequent sale of the same property as appraisers' comparable #2. The comparables were described as lots ranging in size from 10,019 to 41,818 square feet of land area which have been improved with 2-story dwellings of varying exterior construction. The homes range in years built from 1994 to 2015 and range in dwelling size from 3,082 to 3,932 square feet of living area. Each home has a full basement, two of which have finished areas. Each comparable also has central air conditioning and a garage ranging in size from 766 to 1,255 square feet of building area. Four dwellings have from 1 to 3 fireplaces. The sales occurred from August 2021 to December 2023 for prices ranging from \$460,000 to \$720,000 or from \$148.02 to \$183.46 per square foot of living area, including land. In addition, the board of review submitted a 3-year Median Sale Price History report showing a "sharp increase in the

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 2024.

median sale prices from 2020 to 2024 and copies of Multiple Listing Service (MLS) sheets for each comparable sale submitted by both parties. The board of review also submitted a memorandum critiquing the appraisal report for utilizing market data outside of the subject's market area, misstating the subject's location in a "rural" area, and providing demographics for the subject's market area but not market conditions data. Lastly, the board of review noted that the date of the appraisal is as of January 1, 2023 (not the assessment date at issue), and the sales closed in 2020 and 2021 when more recent sales were available. Based on this evidence and argument, the board of review requested a confirmation of the subject's assessment.

Conclusion of Law

The appellants contend that 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal report and the board of review submitted five comparable sales for the Board's consideration. With respect to the appraisal, the valuation date is one year prior to the January 1, 2024 assessment date at issue and, more importantly, the comparable sales utilized by the appraisers occurred from August 2020 to August 2021 which is too remote in time to accurately reflect the subject's market value as of January 1, 2024. Additionally, the appraisers stated that they utilized the sales of smaller homes due to there being no recent sales of homes as large in dwelling size as the subject except for comparable #4. However, board of review comparable sale #4 that sold in August 2021 has a dwelling size nearly identical to the subject's dwelling meaning that at minimum, one similar property in close proximity to the subject was not utilized or commented on by the appraiser. The Board finds this problematic as it raises a question as to the appraisers' methodology in choosing the best comparable sales to form their opinion of value. Furthermore, the appraisers made no adjustments or consideration for older sale dates (including comparable #4 which sold in 2020) given the upward market trend of the subject's market area as noted by the board of review. For these reasons, the Board gave less weight to the appraisers' opinion of value, but the Board shall, however, consider the raw comparable sales contained in the appraisal report.

The record contains a total of nine comparable sales for the Board's consideration including one property that sold twice. The Board gave less weight to appraisers' comparable sales, along with board of review comparable sales #3, #4, and #5 based on their sale dates occurring nineteen months or longer prior to the January 1, 2024 assessment date at issue and, thus, less likely to accurately reflect the subject's market value as of the said lien date.

Based on this record, the Board finds the best evidence of market value to be board of review comparables #1 and #2 which sold more proximate to the assessment date at issue and are similar to the subject in location, design, and features. However, both comparables have smaller dwelling sizes, comparable #1 has an older age, and comparable #2 has a smaller site size relative the subject, meaning that upward adjustments are needed to these comparables for differences from the subject in order to make them more equivalent to the subject property. The

two best comparables in the record sold in May and December 2023 for prices of \$475,000 and \$610,000 or for \$148.02 and \$183.46 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$530,837 or \$133.58 per square foot of living area, land included, which is bracketed by the best comparables in this record in terms of overall market value and is below on a per square foot of living area basis. Therefore, on this record, the Board finds that the appellant did not establish by a preponderance of evidence that the subject property is overvalued and thus a reduction in the subject's assessment is not warranted.

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 25, 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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