



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

APPELLANT: Sam LaSusa  
DOCKET NO.: 24-00395.001-R-1  
PARCEL NO.: 02-07-208-003

The parties of record before the Property Tax Appeal Board are Sam LaSusa, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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 **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:** \$35,219  
**IMPR.:** \$121,938  
**TOTAL:** \$157,157

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 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**

Appearing before the Property Tax Appeal Board for a hearing at the Kane County Board of Review Office in Geneva pursuant to a prior written notice was the Kane County Board of Review. Appearing on behalf of the Kane County Board of Review was Michelle Abell, Deputy Supervisor of Assessments. The appellant's counsel, Brian S. Maher, did not appear on behalf of the appellant.

The subject property consists of a 1-story dwelling of vinyl and stone exterior construction with 2,804 square feet of living area. The dwelling was constructed in 2009. Features of the home include a basement, central air conditioning, a fireplace and a 400 square foot garage. The property has an 8,712 square foot site and is located in Huntley, Rutland Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. The appellant did not appear at the hearing and is found to be in default pursuant to section 1910.69(b) of the rules of the Property Tax Appeal Board. (86 Ill. Admin. Code §1910.69(b)).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,985. The subject's assessment reflects a market value of \$450,000 or \$160.49 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located from .14 to .88 of a mile from the subject property. The comparables have sites ranging in size from 7,841 to 14,810 square feet of land area that are improved with 1-story dwellings that were built from 1999 to 2005. The dwellings range in size from 2,446 to 3,304 square feet of living area. Four comparables have basements, one of which has finished area. Each comparable has central air conditioning and garage ranging in size from 400 to 665 square feet of building area. The comparables sold from January 2022 to June 2023 for prices ranging from \$415,000 to \$569,900 or from \$148.00 to \$221.38 per square foot of living area, including land. The comparables have total assessments ranging from \$164,828 to \$187,501. The board of review also disclosed the subject sold in April 2021 for \$415,000.

The board of review also submitted a 3 Year Median Sale Price History report of single-family detached homes in the subject's zip code that disclosed a 28.2% increase in the median home sale price from January 2021 to January 2024.

Based on an increasing market and the recent sales of homes in the subject neighborhood, the board of review considers the subject to be underassessed and suggests the Property Tax Appeal Board increase the subject's assessment to \$157,157 which reflects a market value of approximately \$471,520.

### **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 based on the evidence in the record an increase in the subject's assessment is warranted.

The appellant did not appear at the hearing and is found to be in default pursuant to section 1910.69(b) of the rules of the Property Tax Appeal Board. (86 Ill. Admin. Code §1910.69(b)).

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<sup>1</sup> 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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

The Board finds the only evidence of market value to be the comparable sales submitted by the board of review. The Board gives less weight to board of review comparable #2 which sold 24 months prior to the assessment date at issue. The Board also gives less weight to board of review comparables #3 and #5 as both lack a basement which is a feature of the subject.

The Board finds the best evidence of market value in the record to be board of review comparable sales #1, #4 and #6 which sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location, age, dwelling size and features. The comparables sold for prices ranging from \$500,000 to \$569,900 or from \$167.98 to \$203.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$450,000 or \$160.49 per square foot of living area, including land, which is below the best sales in the record.

The Board has examined the evidence submitted by the board of review and after considering adjustments to the best comparables when compared to the subject, the Board finds an increase in the subject's assessment commensurate with the board of review's request is justified. Furthermore, the most similar comparable sales have total assessments ranging from \$164,828 to \$187,501. The increase in the subject's total assessment to \$157,157 falls below the range of total assessments established by the best comparables sales in this record.

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:

March 17, 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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