



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

APPELLANT: Joseph & Angela Carbonara
DOCKET NO.: 24-00429.001-R-1
PARCEL NO.: 09-18-328-004

The parties of record before the Property Tax Appeal Board are Joseph & Angela Carbonara, 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: \$82,151
IMPR.: \$215,766
TOTAL: \$297,917

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 56,628 square foot site improved with a 2-story dwelling of brick and frame exterior construction containing 4,172 square feet of living area. The home was built in 1996 and features 4½ bathrooms, finished basement, central air conditioning, 5 fireplaces, and a garage containing 962 square feet of building area. The subject property is located in St. Charles, St. Charles Township, Kane County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted evidence disclosing the subject property was purchased in January 2022 for a price of \$800,000 from Martin and Mairin Apostol. The appellants completed Section IV - Recent Sale Data of the appeal petition disclosing the parties to the transaction were not related and the

property was sold by owner. The property was not advertised for sale.¹ To document the sale, the appellant submitted copies of the Warrantee Deed, the Settlement Statement associated with the sale of subject and the real estate sales contract. The settlement statement confirmed that no real estate commission was paid. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$297,917. The subject's assessment reflects a market value of \$893,840 or \$214.25 per square foot of gross building area, land included, when using the level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from .07 to .57 of a mile from the subject property and within the same assessment neighborhood name as the subject property. The comparables have sites that range in size from 54,450 to 56,628 square feet of land area and are improved with 2-story dwellings of varying exterior construction that range in size from 3,978 to 4,797 square feet of living area. The dwellings were built in either 1997 or 2001. Each comparable features 4½ or 5½ bathrooms, finished basement, central air conditioning, 3 or 4 fireplaces, and a garage ranging in size from 876 to 917 square feet of building area. The sales occurred from September 2022 to March 2024 for prices ranging from \$835,000 to \$1,150,000 or from \$198.04 to \$241.95 per square foot of living area, including land.

The board of review submitted Multiple Listing Service (MLS) sheets associated with the 2019 sale of the subject property as well as the most recent sales of the comparable properties and a 3-year median sale price history report showing an increase in home values. The board of review also submitted a memorandum contending that the subject property was not advertised for sale prior to its sale in 2022. Additionally, the board of review noted that for the tax year 2023, it lowered the subject's assessment to the sale price. For tax year 2024, St. Charles Township added only the equalization factor of 1.1173. Based on this evidence, the board of review requested a confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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

¹ The parties disagree as to whether or not the subject property was advertised for sale with the appellant disclosing on the appeal petition that the subject property was advertised for sale through the Multiple Listing Service (MLS) and the board of review contending that MLS sheet refers to the subject's prior sale in 2019 (not 2022). The appellant neither challenged the board of review's assertion nor presented any documentary evidence that the subject's sale in 2022 was advertised on the open market. Consequently, the Board finds the record lacks substantive evidence that the subject property was advertised for sale.

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.

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 evidence of the subject's sale in January 2022 and the board of review submitted three comparable sales in support of their respective positions. The Board gave less weight to the subject's sale due to the sale in January 2022 being less proximate in time to the January 1, 2024 assessment date at issue and, therefore, less likely to be reflective of market value as of the lien date. Additionally, the record lacks any substantive evidence that the subject property was advertised for sale on the open market which means that the general public did not have the opportunity to purchase the subject property at any negotiated sale price, suggesting that the sale price may not be indicative of fair market value.

As to the board of review comparable sales, the Board gave less weight to comparable #1 due to this sales occurring in 2022, less proximate in time to the January 1, 2024 assessment date at issue and is less likely to reflect the subject's market value as of the lien date. On this record, the Board finds the best evidence of market value to be board of review comparables #2 and #3 which sold more proximate in time to the lien date at issue and are overall similar to the subject in location, site size, design, age, and features. However, these two comparables are both larger in dwelling size relative to the subject, thus requiring downward adjustments to the comparables for this difference from the subject.

The two best comparables in the record sold in July 2023 and March 2024 for prices of \$950,000 and \$1,150,000 or for \$198.04 and \$241.95 per square foot of living area. The subject's assessment reflects a market value of \$893,840 or \$214.25 per square foot of living area, including land, which is below the two best comparable sales in this record in terms of overall value and is bracketed by the comparables on a price per square foot of living area basis. However, the subject's lower overall value appears reasonable given the subject's smaller dwelling size relative to the two best comparables in this record. Therefore, based on this record, and after making appropriate adjustments to the comparables for differences in dwelling size from the subject, the Board finds that the appellants did not establish by a preponderance of the evidence that the subject property is overvalued and, thus, no reduction in the assessment of the subject property is 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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