



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

APPELLANT: Valenzuela Alex Revocable Living Trust
DOCKET NO.: 24-00435.001-R-1
PARCEL NO.: 06-19-326-055

The parties of record before the Property Tax Appeal Board are Valenzuela Alex Revocable Living Trust, 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: \$25,585
IMPR.: \$62,125
TOTAL: \$87,710

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

The subject property consists of a 2-story townhome of vinyl and brick exterior construction containing 1,642 square feet of living area. The home was built in 2005 and features 2½ bathrooms, partially finished basement, central air conditioning, and a 2-car garage. The subject property is located in Elgin, Elgin Township, Kane County.

The appellant's appeal is based on recent sale and overvaluation. In support of the recent sale argument, the appellant submitted evidence disclosing the subject property was purchased in October 2024 for a price of \$299,000 from John and Michelle Hook. The appellant completed Section IV - Recent Sale Data of the appeal petition disclosing the parties to the transaction were not related, the property was sold by a realtor, and the property was advertised for sale through the Multiple Listing Service (MLS) for 30 days. The appellant did not submit any evidence to document the sale.

In support of the overvaluation argument, the appellant submitted a grid analysis containing information on seven comparable sales located from 1.3 to 2.8 miles from the subject, three of which are within the same assessment neighborhood code as the subject property. Comparables #1 through #6 consist of 2-story and 3-story townhomes and comparable #7 is a 1-story condominium. The comparables range in size from 1,254 to 1,980 square feet of living area, and range in age from 8 to 35 years old. The comparables each feature 1½ or 2½ baths, central air conditioning, 1 or 2 fireplaces, and a 1-car or a 2-car garage. Two dwellings each have a basement, one with finished area. Three properties have sites ranging from 1,000 to 1,218 square feet of land area. The comparables are reported to have sold from September 2014 to December 2024 for prices ranging from \$103,000 to \$299,000 or from \$82.14 to \$200.42 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,710. The subject's assessment reflects a market value of \$263,156 or \$160.27 per square foot of gross building area, land included, when using the level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from .07 to .20 of a mile from the subject property and within the same assessment neighborhood subdivision name as the subject property. The comparables are improved with 2-story townhomes of vinyl and brick exterior construction that contain either 1,642 or 1,896 square feet of living area. The dwellings were built in 2005. Each comparable features 2½ bathrooms, a partially finished basement, central air conditioning, and a 2-car garage. The sales occurred from June 2022 to May 2024 for prices ranging from \$262,000 to \$322,000 or from \$159.56 to \$182.70 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 appellant's comparables are located outside of the subject's Shadow Hill neighborhood subdivision. Additionally, the board of review noted that the majority of the appellant's comparables support the subject's assessment either in terms of overall market value or on a per square foot of living area basis. Based on this evidence, the board of review requested a confirmation of the subject's assessment.

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

¹ 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted evidence of the subject's sale in October 2024 along with seven comparable sales, and the board of review submitted three comparable sales in support of their respective positions. The Board gave less weight to appellant's comparables as each comparable is greater than one mile in distance from the subject when comparables in closer proximity to the subject are available as shown by the board of review comparables. The Board gave less weight to board of review comparable sale #1 which occurred in June 2022, date less proximate in time from the lien date at issue.

On this record, the Board finds the best comparables in this record to be board of review comparables #2 and #3. These two comparables are most similar to the subject in location, design, age, basement foundation, dwelling size, and features. The best comparables in this record sold in June 2023 and May 2024 for prices of \$300,000 and \$322,000 or for \$169.83 and \$182.70 per square foot of living area. The subject's assessment reflects a market value of \$263,156 or \$160.27 per square foot of living area which is below the range established by the best comparable sales in this record both in terms of overall market value and on a price per square foot of living area basis.

As to the subject's sale in October 2024 for a price of \$299,000, the Board finds the sale is the best evidence of market value in this record. The subject's sale appears to be an arm's-length transaction which was not challenged by the board of review. The subject's sale price is greater than its market value of \$263,156 as reflected by the subject's assessment. Additionally, the two best comparables sales in this record support the notion that the subject property is not overvalued as of the January 1, 2024 assessment date.

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 subject property is not 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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COUNTY

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