



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

APPELLANT: Dawn Adams  
DOCKET NO.: 24-00722.001-R-1  
PARCEL NO.: 14-09-277-007

The parties of record before the Property Tax Appeal Board are Dawn Adams, the appellant, by attorney Michael Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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:** \$78,166  
**IMPR.:** \$188,474  
**TOTAL:** \$266,640

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 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 attorney, Melissa Whitley, along with the witness, DeShawn Weaver-Drew, SRA and appearing on behalf of the Kane County Board of Review were Kane County Deputy Supervisor of Assessments, Michelle Abell.

The subject property consists of a 2-story dwelling of brick and cedar exterior construction with 4,645 square feet of living area.<sup>1</sup> The dwelling was constructed in 1997 and is approximately 27 years old. Features of the home include a basement with finished area, central air conditioning,

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<sup>1</sup> The Board finds the best evidence of the subject's dwelling size was found in the appraisal submitted by the appellant which contained a more detailed sketch with dimensions and area calculations. Furthermore, at the hearing the board of review agreed to the gross living area of 4,645 square feet listed in the appraisal.

two fireplaces, and a 736 square foot 3-car garage. The property has a 57,935 square foot site and is located in Sugar Grove, Sugar Grove Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$610,000 as of January 1, 2023. The appraisal was prepared by Cynthia McDonald, an Associate Real Estate Trainee Appraiser and DeShawn Weaver-Drew, Certified Residential Real Estate Appraiser, licensed in Illinois. The appraisers considered the subject property was in above average overall condition, with an average level of modernization for competing homes in the subject market. The appraisers disclosed the subject has 11 total rooms with four bedrooms, three full baths, and one half bath and a finished basement with a recreation room, bedroom, theater room, exercise room and a full bathroom.

Under the sales comparison approach to value, the appraisers selected five suggested comparables sales located within .71 of a mile from the subject property. The comparables have sites ranging in size from 15,180 to 44,431 square feet of land area that are improved with traditional style dwellings ranging in age from 16 to 30 years old and in size from 2,993 to 5,299 square feet of living area. The comparables have basements, with two having finished area. Each comparable has central air conditioning, one or three fireplaces, and a 3-car garage. The comparables sold from February 2021 to August 2022 for prices ranging from \$497,500 to \$644,000 or from \$121.53 to \$166.22 per square foot of living area, including land. After considering adjustments to the comparables for differences in site size, age, room count, gross living area, basement finish, and other features when compared to the subject, the appraisers arrived at adjusted sale prices ranging from \$597,580 to \$632,920.

In reconciliation of the market data, the appraisers gave greatest consideration to comparable #1 for being located most proximate to the subject and a gross adjustment percentage less than 5%. While comparables #3 and #4 received some consideration for their proximity to the subject and gross adjustment percentages less than 20%. After giving due consideration to the adjusted sale prices, the appraisers concluded an estimated market value for the subject property of \$610,000 as of January 1, 2023.

The appellant's counsel called real estate appraiser DeShawn Weaver-Drew as a witness. Prior to the hearing the parties stipulated that the appraiser was accepted as an expert witness. The appraiser testified that an inspection was done for the subject property and briefly described the physical characteristics of the subject property. Weaver-Drew then testified about the characteristics used in the selection of the comparables such as location within a mile to a mile and a half radius of the subject, site size, above grade bathroom count, and gross living area. Weaver-Drew noted that comparables #1 and #2 were located on the same street and block as the subject. Next Weaver-Drew testified that sub-market for competing homes in the subject's market area is stable but the overall market is increasing. Weaver-Drew then stated he brought quantitative evidence showing that the sub-market for properties that are over \$450,000 is stable. The appellant's counsel requested to enter the appraiser's two-page evidence as Appellant Exhibit 1. Abell from the board of review objected as this was new evidence that was not part of the original record. The Administrative Law Judge reserved ruling. The Board finds the appellant's counsel did not timely file this new evidence and hereby sustains the board of review's objection.

Under cross examination, Weaver-Drew answered questions regarding updates to the subject's kitchen and baths as well as the methodology used in the adjustment process of the comparables regarding location, site size, condition, and features.

Based on this evidence, the appellant requested a reduction in the subject property's total 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 \$266,640. The subject's assessment reflects a market value of \$800,000 or \$172.23 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In reference to this appeal the board of review provided four comparables similar to the subject property, a five year median sale price history showing an increasing market over the past five years, the subject's property record card, MLS statistical data for the subject neighborhood and the appraisal comparables' neighborhoods, and MLS listing sheets for both parties' comparables.

In written documentation and at the hearing, the board of review argued the subject market is increasing contrary to the appraiser reporting a stable market. The board of review submitted evidence that disclosed four permits were issued from May 2016 to April 2021. The board of review critiqued the appraisal comparables noting differences in location and features. The board of review also asserted questionable adjustments were made for those differences. The board of review contends the appraisers should have applied location adjustments to appraisal comparables #3, #4 and #5 because they are located in inferior neighborhoods. The board of review stated that MLS statistical data shows that the subject's Strafford Woods neighborhood has higher home values than other nearby neighborhoods. Therefore, sales within the subject's neighborhood should be given more weight which shows the subject is being fairly assessed.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .26 of mile from the subject and the same neighborhood (Strafford Woods) as the subject. The comparables have sites ranging in size from 43,124 to 73,181 square feet of land area and are improved with 2-story dwellings of shingle siding, cedar/stone, brick, and brick/cedar exterior construction ranging in size from 4,058 to 5,590 square feet of living area. The dwellings were constructed from 1993 to 2001. The comparables each have a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 701 to 886 square feet of building area. Comparables #1 and #4 each have a screened porch. The comparables sold from May 2021 to October 2023 for prices ranging from \$690,000 to \$925,900 or from \$165.64 to \$188.55 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

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<sup>2</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 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.

In rebuttal, the appellant's counsel argued that the Board give little or no weight to board of review's evidence which is essentially raw, unadjusted, unconfirmed comparable sales.

Both parties provided a closing statement supporting their respective positions.

### **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.

The Board finds the record contains an appraisal submitted by the appellant and four comparable sales submitted by the board of review for consideration.

As to the appellant's appraisal, the Board finds the appraiser utilized three comparable sales (#3, #4 and #5) that are located outside the subject neighborhood with significantly smaller sites and/or dwelling sizes when compared to the subject. The Board also finds appraisal comparable #2 has an unfinished basement when compared to the subject's finished basement. For these reasons the Board finds the appraiser's conclusion of value to be less credible and reliable.

The Board finds the best evidence of market value to be appraisal comparable #1 and the board of review comparables which are located within the same neighborhood as the subject. These comparables are relatively similar to the subject in age, dwelling size and most features. The comparables sold from February 2021 to October 2023 for prices ranging from \$590,000 to \$925,900 or from \$139.02 to \$188.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$800,000 or \$172.23 per square foot of living area, including land, which is within the range established by the best comparable sales in the record and well supported by the board of review comparable #1 which sold most proximate to the January 1, 2024 assessment date. After considering adjustments to the best comparable sales for differences from the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

May 19, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Dawn Adams, by attorney:  
Michael Elliott  
Elliott & Associates Attorneys, PLLC  
1430 Lee Street  
Des Plaines, IL 60018

COUNTY

Kane County Board of Review  
Kane County Government Center  
719 Batavia Ave., Bldg. C, 3rd Fl.  
Geneva, IL 60134