



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

APPELLANT: Andrew & Jennifer Steinberg  
DOCKET NO.: 21-05611.001-R-1  
PARCEL NO.: 09-09-326-020

The parties of record before the Property Tax Appeal Board are Andrew & Jennifer Steinberg, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$51,693  
**IMPR.:** \$203,857  
**TOTAL:** \$255,550

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 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 frame with stone veneer exterior construction with 4,204 square feet of living area. The dwelling was constructed in 2016. Features of the home include a basement, central air conditioning, a fireplace, and garages totaling 742 square feet of building area. The property has a 20,517 square foot site and is located in St. Charles, St. Charles Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within .50 of a mile from the subject and within the same neighborhood (The Reserve of St. Charles) as the subject. These comparables are described as 2-story dwellings of frame exterior construction built from 2006 to 2008 and range in size from 3,718 to 4,478 square feet of living area. Each comparable has a basement, a fireplace, and a 757 to 795 square foot garage. The comparables sold in August

2020 or July 2021 for prices ranging from \$605,000 to \$700,000 or from \$149.06 to \$162.72 per square foot of living area, land included. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$255,550. The subject's assessment reflects a market value of \$766,727 or \$182.38 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Kane County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review through the township assessor submitted information on the appellants' comparables that was not reported by the appellants. Each comparable has finished basement area and a site ranging in size from approximately 19,907 to 24,786 square feet of land area. Comparable #1 has an inground swimming pool.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales located within .33 of a mile from the subject and within same neighborhood (The Reserve of St. Charles) as the subject. The comparables are described as 2-story dwellings of frame or frame with stone veneer exterior construction built in 2019 or 2021 on sites with approximately 20,168 or 20,517 square feet of land area. The dwellings range in size from 3,698 to 4,175 square feet of living area. The comparables have basements with two having finished area. Each comparable has central air conditioning, a fireplace, and garages totaling from 702 to 963 square feet of building area. These comparables sold from July 2019 to June 2021 for prices ranging from \$710,655 to \$835,000 or from \$182.02 to \$225.80 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that the board of review comparables are not comparable to the subject due to differences in size or have remote 2019 sale dates. In a rebuttal grid analysis, counsel suggested that the appellants' comparables #1 and #2 are the best comparable sales in the record and contended the subject's assessment should be reduced.

### **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 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 Board finds the parties submitted seven comparables sales to support their respective positions. The Board gives less weight to appellants' comparable #1 which has an inground swimming pool, a feature the subject lacks. The Board gives less weight to board of review comparables #3 and #4 which sold in July 2019, less proximate in time to the January 1, 2021 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be appellants' comparables #2 and #3 as well as board of review comparables #1 and #2 which sold proximate in time to the assessment date at issue and have varying degrees of similarity to the subject in age, dwelling size and features. The Board recognizes adjustments would have to be considered for differences in year built, dwelling size and finished basement area. Nevertheless, these best comparables sold from February to July 2021 for prices ranging from \$605,000 to \$835,000 or from \$156.77 to \$225.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$766,727 or \$182.38 per square foot of living area, including land, which falls within the range established by the best comparables sales in the record. Therefore, after considering adjustments to the best comparables sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not justified.

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:

September 19, 2023



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

Andrew & Jennifer Steinberg, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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