



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

APPELLANT: Michael & Jennifer Servini
DOCKET NO.: 21-05613.001-R-1
PARCEL NO.: 05-01-373-006

The parties of record before the Property Tax Appeal Board are Michael & Jennifer Servini, 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 ***a reduction*** 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: \$30,949
IMPR.: \$103,294
TOTAL: \$134,243

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 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 with 3,146 square feet of living area. The dwelling was built in 2018. The home features an unfinished basement, central air conditioning, a fireplace, and a 1,020 square foot garage. The property has an approximately 0.22-acre site and is located in Elgin, Plato Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on six comparable sales located within .73 of a mile from the subject property. The comparables have sites that range in size from .24 to .35 of an acre and are improved with 2-story dwellings that range in size from 3,031 to 3,184 square feet of living area. The dwellings were built from 2010 to 2020. Each comparable has an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 590 to 1,024 square feet of building area. The comparables sold from January to November 2020 for prices ranging from

\$399,900 to \$409,900 or from \$125.60 to \$135.24 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$134,243 which would reflect a market value of \$402,769 or \$128.03 per square foot of living area, land included, when using both the statutory level of assessment and the 2021 three-year average median level of assessment for Kane County of 33.33% as determined by the Illinois Department of Revenue.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,688. The subject's assessment reflects a market value of \$458,110 or \$145.62 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 support of its contention of the correct assessment, the board of review submitted a grid analysis with information on six comparable sales located within .21 of a mile from the subject property. The comparables have sites that range in size from .22 to .36 of an acre and are improved with 2-story dwellings ranging in size from 3,146 to 3,552 square feet of living area. The dwellings were built in either 2018 or 2019. Each comparable has a basement, one with finished area. Each comparable also has central air conditioning and a garage with either 832 or 852 square feet of building area. Four comparables each have one fireplace. The comparables sold from March 2018 to October 2019 for prices ranging from \$434,900 to \$541,900 or from \$139.19 to \$152.57 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In a written rebuttal, the appellants' counsel critiqued the six comparable sales presented by the board of review as being "remote" sales as well as other differences.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of twelve comparable sales for the Board's consideration. The Board gave less weight to the board of review comparables based on their sale dates in 2018 and 2019, dates which too remote in time given the January 1, 2021 assessment date at issue and thus less likely to be reflective of the subject's market value as of the lien date than the remaining sales in the record.

The Board finds the best evidence of market value to be appellants' comparables which sold more proximate in time to the assessment date at issue and are similar to the subject in location, design, site size, dwelling size, and some features. These comparables sold from January to November 2020 for prices ranging from \$399,900 to \$409,900 or from \$125.60 to \$135.24 per square foot of living area, land included. The subject's assessment reflects a market value of

\$458,110 or \$145.62 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on the record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds that the subject property is overvalued and a reduction in the subject's assessment commensurate with the appellants' request 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:

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

Michael & Jennifer Servini, 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