



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

APPELLANT: Steven Sirin
DOCKET NO.: 21-05615.001-R-1
PARCEL NO.: 05-13-279-013

The parties of record before the Property Tax Appeal Board are Steven Sirin, the appellant, 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: \$20,633
IMPR.: \$91,660
TOTAL: \$112,293

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 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 3,108 square feet of living area. The dwelling was built in 2013. The home features an unfinished basement, central air conditioning, a fireplace, and a 628-square foot garage. The property has an approximately 0.23-acre site and is located in Elgin, Plato Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within .24 of a mile from the subject property. The comparables have sites that range in size from .24 to .31 of an acre and are improved with 2-story dwellings that range in size from 2,953 to 3,264 square feet of living area. The dwellings were built in either 2009 or 2020. Each comparable has an unfinished basement, central air conditioning, and a garage ranging in size from 441 to 657 square feet of building area. One comparable has a fireplace. The comparables sold from February to July 2020 for prices ranging from \$314,990 to \$339,990 or from \$98.04 to \$110.14 per square foot of living

area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$112,293 which would reflect a market value of \$336,913 or \$108.40 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 \$121,236. The subject's assessment reflects a market value of \$363,744 or \$117.03 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 and photos of eight comparable sales, the first four of which are the same properties that were submitted by the appellant.¹ The board of review comparables are located within 1.34 miles from the subject property. These comparables have sites that range in size from .24 to .29 of an acre and are improved with 2-story dwellings ranging in size from 3,070 to 3,294 square feet of living area. The dwellings were built from 2005 to 2013. Each comparable has a basement, one with a walkout and finished area. Each comparable also has central air conditioning, a fireplace, and a garage ranging in size from 380 to 640 square feet of building area. The board of review comparables sold from March 2020 to June 2021 for prices ranging from \$373,000 to \$502,500 or from \$118.40 to \$158.17 per square foot of living area, land included. In response to appellant's evidence, the board of review through the township assessor submitted a memorandum contending that three comparables submitted by the appellant are built by a different builder than the subject, using lower quality construction with no brick, no fireplaces, smaller garages, smaller basements, and lower quality countertops and flooring relative to the subject dwelling. This was not disputed by the appellant's counsel in rebuttal. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In a written rebuttal, the appellant's counsel critiqued the four comparables sales submitted by the board of review as either having two additional baths relative to the subject dwelling or being located in excess of one mile from the subject and in a different neighborhood than the subject property.

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

The parties submitted a total of eight comparable sales for the Board's consideration. The Board gave less weight to the board of review comparables #2, #3, and #4 based on their locations

¹ The Board has renumbered the board of review comparables #5 through #8 as board of review comparables #1 through #4 for clarity.

being in excess of one mile from the subject property and in a different neighborhood name relative to the subject when more proximate sales to the subject property were available. The Board also gave reduced weight to board of review comparable #1 based on its significantly higher sale price relative to all the other remaining comparables in the record and appearing to be an outlier.

The Board finds the best evidence of market value to be appellant's comparables which are most similar to the subject in location, site size, dwelling size, and some features. However, appellant's comparables #2, #3, and #4 differ in design from the subject dwelling suggesting that adjustments are needed to these comparables in order to make them more equivalent to the subject. These best comparables sold from February to July 2020 for prices ranging from \$314,990 to \$339,990 or from \$98.04 to \$110.14 per square foot of living area, land included. The subject's assessment reflects a market value of \$363,744 or \$117.03 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Furthermore, of the four best comparables is this record, appellant's comparable #1 appears to be of the same or similar design/quality as the subject dwelling based on the color photos in the record, and it recently sold for a price of \$320,000 or for \$98.04 per square foot of living area, land included. Based on the record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds that the appellant established by a preponderance of the evidence that the subject property is overvalued and, thus, a reduction in the subject's assessment commensurate with the appellant's 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

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