



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

APPELLANT: Kevin & Pamela Kemp  
DOCKET NO.: 21-05616.001-R-1  
PARCEL NO.: 05-26-180-001

The parties of record before the Property Tax Appeal Board are Kevin & Pamela Kemp, 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:** \$33,012  
**IMPR.:** \$184,914  
**TOTAL:** \$217,926

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 of frame exterior construction with 4,160 square feet of living area. The dwelling was constructed in 2007. Features of the home include a walk-out style basement with finished area, central air conditioning, a fireplace, a garage containing 890 square feet of building area, and an inground swimming pool.<sup>1</sup> The property has an approximately 2.21-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 three comparable sales located within .76 of a mile from the subject property. The comparables consist of 2-story dwellings of frame exterior construction ranging in size from 3,873 to 4,996 square feet of living area. The homes were built in either 2005 or 2007. Each dwelling is reported to have a basement, one with finished area. Each

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<sup>1</sup> Details not reported by the appellant were drawn from the property record card submitted by the board of review.

comparable also has central air conditioning, one or two fireplaces, and a garage ranging in size from 630 to 1,101 square feet of building area. The parcels range in size from 1.04 to 1.56 acres of land area. The comparables sold from March 2020 to November 2021 for prices ranging from \$340,000 to 605,000 or from \$87.79 to \$121.10 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction to the improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$217,926. The subject's assessment reflects a market value of \$653,843 or \$157.17 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 information on four comparable sales located within 2.02 miles from the subject property. The comparables consist of 2-story dwellings of frame exterior construction ranging in size from 4,024 to 4,987 square feet of living area. The dwellings were built from 2003 to 2013. Each dwelling has a basement, two being a lookout-style and one being a walk-out. Each comparable also has central air conditioning, one or two fireplaces, and a garage ranging in size from 898 to 990 square feet of building area. Comparables #2 and #3 each have an inground swimming pool. The parcels range in size from 1.14 to 5.07 acres of land area. The comparables sold from July 2018 to June 2021 for prices ranging from \$650,000 to \$765,000 or from \$141.83 to \$161.53 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' counsel argued that board of review comparable #1 sold too remote in time from the assessment date at issue, and the remaining comparables are located too remote in distance from the subject. The appellants' counsel also argued that the Property Tax Appeal Board does not utilize the median price per square foot of living area of the best comparables in the record and, therefore, its analysis is flawed.

### **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.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellants' counsel's argument that the Board should adopt a standard practice of using the median sale price per square foot of living area, including land, of those comparables deemed best in determining fair market value because it is "more accurate." Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2<sup>nd</sup> Dist. 1979);

Mead v. Board of Review, 143 Ill.App.3d 1088 (2<sup>nd</sup> Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4<sup>th</sup> Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5<sup>th</sup> Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellants' counsel in the rebuttal brief, there is no indication that a median sale price per square foot is the fundamental or primary means to determine market value.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellants' comparable #3 and the board of review comparable #2 due to their significantly larger dwelling sizes relative to the subject dwelling. The Board also gave less weight to board of review comparable #1 based on its older sale date relative to the lien date at issue, and board of review comparable #3 due to its significantly larger lot relative to the subject's lot.

The Board finds the best evidence of market value to be the appellants' comparable sales #1 and #2, along with board of review comparable #4 which are most similar overall to the subject in age, dwelling size, and some features. However, each of these comparables lacks finished basement area and an inground swimming pool which are features of the subject property and each comparable has a smaller lot size relative to the subject's site, suggesting that upward adjustments are needed to these comparables in order to make them more equivalent to the subject. These best comparables in the record sold from March 2020 to November 2021 for prices ranging from \$340,000 to \$650,000 or from \$87.79 to \$161.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$653,843 or \$157.17 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per square foot basis and slightly above the range in terms of overall value. However, the assessment appears justified given the subject's superior features relative to the best comparables in this record such as larger parcel, finished basement, and inground swimming pool. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds that the appellants did not establish by a preponderance of the evidence that the subject property is overvalued and, therefore, 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

Kevin & Pamela Kemp, 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