



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

APPELLANT: Peter & Roberta Samson
DOCKET NO.: 21-05617.001-R-1
PARCEL NO.: 08-24-127-002

The parties of record before the Property Tax Appeal Board are Peter & Roberta Samson, 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: \$38,115
IMPR.: \$277,186
TOTAL: \$315,301

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 brick and frame exterior construction with 4,400 square feet of living area.¹ The dwelling was constructed in 2015. Features of the home include a partially finished walkout basement, central air conditioning, two fireplaces, and an integral garage containing a total of 1,013 square feet of building area. The property has an approximately 19,594 square foot site and is located in St. Charles, Campton Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis with information on four comparable sales located within .28 of a mile from the subject and within the same neighborhood assessment code as the subject

¹ Some descriptive information was drawn from the evidence submitted by the board of review and not refuted by the appellant on rebuttal.

property. The comparables have sites ranging in size from 19,891 to 28,302 square feet of land area that are improved with 2-story dwellings of varying exteriors that range in size from 4,203 to 4,818 square feet of living area. The dwellings were built in either 2006 or 2007. Two comparable each feature a partially finished walkout basement.² Each comparable also has central air conditioning, one or two fireplaces, and a garage ranging in size from 869 to 1,181 square feet of building area. The comparables sold from April 2020 to November 2021 for prices ranging from \$800,000 to \$965,000 or from \$181.61 to \$209.01 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$315,301. The subject's assessment reflects a market value of \$945,998 or \$215.00 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 three comparable sales located within .36 of a mile from the subject property. The comparables have parcels ranging in size from 20,716 to 20,858 square feet of land area. The sites are improved with 2-story dwellings of varying exteriors that range in size from 4,627 to 4,960 square feet of living area. The dwellings were built from 2014 to 2017. Each comparable features a partially finished walkout basement, central air conditioning, two fireplaces, and an integral garage ranging in size from 917 to 951 square feet of building area. The comparables sold from September 2018 to March 2021 for prices ranging from \$995,000 to \$1,150,000 or from \$215.04 to \$231.85 per square foot of living area, including land. In response to the appellants' evidence, the board of review through the assessor's office submitted a memorandum critiquing the appellants' comparables #1 and #2 based on not having a walkout feature and being of lower quality construction relative to the subject, respectively. Based on this evidence and argument, the board of review requested the assessment be sustained.

In rebuttal, the appellants' counsel argued that the board of review comparables #1 and #2 were dissimilar from the subject. Additionally, counsel 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.

² Neither party provided descriptive information regarding the basement feature for appellant's comparable #1.

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 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th 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 record contains a total of seven comparable sales submitted by the parties in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence submitted, the Board gave less weight to appellants' comparable #1 due to not having a walkout basement and furthermore there being no descriptive information in the record regarding finished basement area. The Board gave less weight to board of review comparable #2 based on its sale date in September 2018, a date too remote in time from the January 1, 2021 assessment date at issue to accurately reflect the subject's market value when sales more proximate in time to the lien date were available.

On this record, the Board finds the best evidence of market value to be appellants' comparables #2, #3, and #4, along with board of review comparables #1 and #3 which are overall most similar to the subject in dwelling size, location, lot size, design, age, and some features. These best overall comparables in the record sold from April 2020 to April 2021 for prices ranging from \$800,000 to \$1,150,000 or from \$185.07 to \$231.85 per square foot of living area, including land. Removing the lowest and the highest sales narrows down the range from \$885,000 to \$1,057,000 or from \$185.07 to \$226.24 per square foot of living area, land included. The subject's assessment reflects a market value of \$945,998 or \$215.00 per square foot of living area, including land, which is well within the range established by the best comparable sales in this record both on a per square foot basis and in terms of overall value. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellants did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction is not 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

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