



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

APPELLANT: Joye & Dennis Mahoney
DOCKET NO.: 21-05619.001-R-1
PARCEL NO.: 08-12-303-009

The parties of record before the Property Tax Appeal Board are Joye & Dennis Mahoney, 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:	\$24,000
IMPR.:	\$0
TOTAL:	\$24,000

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 an unimproved (vacant) residential lot consisting of 45,871 square feet of land area. The property is located in Campton Hills, Campton 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 vacant land-only sales. The comparables sites are located from .03 of a mile to 1.2 miles from the subject property and each being located in Campton Hills. They range in size from 41,360 to 56,080 square feet of land area. The comparables sold in July 2020 or May 2021 for prices ranging from \$38,000 to \$73,125 or from \$.71 to \$1.57 per square foot of land area. Based on this evidence, the appellants requested a reduction to the land assessment of \$13,332 to reflect a market value of \$40,000 or \$.87 per square foot of land area at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the land assessment for the subject of \$28,331. The subject's assessment reflects a market value of \$85,002 or \$1.85 per square foot of land area 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 four vacant land-only sales. The comparables sites are located from 1.75 to 4.06 miles from the subject property with two being in Campton Hills. The comparables range in size from 35,892 to 52,745 square feet of land area. The comparables sold from July 2019 to July 2021 for prices ranging from \$71,500 to \$82,000 or from \$1.11 to \$1.59 per square foot of land area. In response to the appellants' evidence, the board of review, through the township assessor's office submitted a memorandum contending that the subject property sold in February 2019 for a price of \$85,000. The board of review also argued that appellants' comparable #1 is adjacent to the north of the subject property, and comparable #3 is partially located in a flood plain and in a less desirable neighborhood which was not disputed by the appellants in rebuttal.¹ Based on this evidence, the board of review requested a confirmation of the subject's assessment.

In rebuttal, the appellants' counsel submitted a brief arguing that each of the board of review's comparables supports a reduction based on their sale prices; three comparables are located 2 miles or more from the subject; and comparable sale #3 sold too remote in time to accurately reflect the subject's market value.

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.

Initially, as to the subject's sale in February 2019 for a price of \$85,000, the Board has considered this sale but gave it reduced weight based on this sale occurring approximately 22 months prior to the assessment date at issue and, thus, less likely to reflect the subject's market value as of that date than other comparables in the record which sold more proximate in time to the lien date at issue.

The record contains a total of seven comparable land 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 board of review comparable #3 which sold in July 2019, date too remote in time from the January 1, 2021 assessment date at issue to be reflective

¹ The memorandum references appellants' comparable #4, however, the PIN for that property matches appellants' comparable #3.

of the subject's market value. The Board also gave less weight to appellants' comparable #3 which is partially located in flood plain.

On this record, the Board finds the best evidence of market value to be appellants' comparables #1 and #2, along with board of review comparable #2 which are each located in Campton Hills, are similar in size, and sold proximate in time to the lien date at issue. The best comparables in the record sold from March 2020 to May 2021 for prices ranging from \$40,000 to \$75,000 or from \$.71 to \$1.59 per square foot of land area. Of these three, the best comparable appears to be appellant's comparable #1 which is located adjacent to the subject site. The subject's assessment reflects a market value of \$85,002 or \$1.85 per square foot of land area which is above the range established by the best comparable sales in this record both in terms of overall value and on a per square foot basis. Based on the evidence in this record, the Board finds that the subject property is overvalued and, therefore, a reduction 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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