



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

APPELLANT: John & Barbara Zilavy  
DOCKET NO.: 10-01113.001-R-1  
PARCEL NO.: 15-01-227-045

The parties of record before the Property Tax Appeal Board are John & Barbara Zilavy, the appellants; and the Kane County Board of Review.

Based on the facts and exhibits presented, 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: \$21,236  
IMPR: \$145,564  
TOTAL: \$166,800**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with a 1½-story duplex dwelling of brick and frame construction. The home was built in 2008 and contains 2,802 square feet of living area<sup>1</sup>. Features of the duplex include a full unfinished basement, central air conditioning, a fireplace and a 2-car garage. The subject is located in Aurora, Aurora Township, Kane County.

The appellants contend overvaluation based on an appraisal report. The appellants submitted an appraisal report in which a market value of \$500,000 or \$178.44 per square foot of living area including land was estimated for the subject property as of April 6, 2009 using a dwelling size of 2,802 square feet of living area. The appraiser developed the sales comparison approach and the cost approach in estimating the fair market value of the subject property.

In the sales comparison approach, the appraiser considered four comparable properties, three of which were located on the same street as and within a block of the subject. One comparable was located a distance of 1.75 miles from the subject. The comparables are 1½-story duplexes or town homes of frame or brick

---

<sup>1</sup> Both the owner and the board of review claim the dwelling contains 2,802 square feet of living area. The appraiser claims the subject dwelling contains 2,867 square feet of living area.

and frame construction. They range in size from 2,500 to 3,150 square feet of living area and range in age from new to 9 years old. The comparables feature full basements, one with finished area, central air conditioning, fireplaces and 2-car garages. Comparables #1, #2 and #3 sold between October 2008 and January 2009 for prices ranging from \$368,500 to \$642,533 or from \$147.40 to \$203.98 per square foot of living area including land. Comparable #4 was an active listing with an asking price of \$574,314 or \$182.32 per square foot of living area including land.

The appraiser adjusted the comparables for being an active listing, sale date, site size, design/style, quality, condition, gross living area, room count, basement finish, porch/patio/deck, and modernization. The final adjusted sale prices ranged from \$475,000 to \$531,533 or from \$160.10 to \$190.20 per square foot of living area including land. Based on these adjusted comparables, the appraiser estimated the subject's fair market value to be \$500,000 as of April 6, 2009.

In the cost approach, the appraiser estimated the market value of the subject to be \$508,100.

Based on this evidence, the appellants requested that the subject's assessment be reduced to \$164,877 which would reflect a market value of approximately \$494,680 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$175,066 was disclosed. The subject's assessment reflects an estimated market value of \$524,778 or \$187.29 per square foot of living area, land included, using the dwelling size of 2,802 square feet of living area and the 2010 three-year median level of assessments for Kane County of 33.36% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code Sec. 1910.50(c)(1)).

In support of the subject's assessed value, the board of review submitted a grid analysis for three comparable properties. The board of review's comparable #3 was the same property as the appellants' comparable #1. The board of review's comparable dwellings were built in 2008 or 2009. These dwellings contain either 2,512 or 3,190 square feet of living area. They feature full, unfinished basements, central air conditioning, fireplaces and 2-car garages. No information was provided regarding style or construction. The comparables sold from October 2008 to December 2009 for prices ranging from \$467,542 to \$665,038 or from \$186.12 to \$208.48 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax

Appeal Board further finds the evidence in the record supports a reduction in the subject's assessment.

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 must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code Sec. 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

Initially, the Board finds the difference in subject size between the appraiser and the board of review and the owner is insignificant for the purpose of this appeal. The Board finds the correct size of the subject is 2,802 square feet of living area based on the best information in the record.

The Board further finds the appellants submitted an appraisal of the subject property with a final value conclusion of \$500,000 or \$178.44 per square foot of living area including land as of April 6, 2009. The appraiser used comparables similar to the subject and made reasonable adjustments for differences with the subject. The board of review submitted three comparable sales but did not adjust for differences between the comparables and the subject and did not provide information on the dwellings style or construction.

Therefore, the Board finds the appraisal report is the best evidence of value in the record, and the subject had a value of \$500,000 as of its assessment date of January 1, 2010. Since market value has been determined, the 2010 Kane county three-year median level of assessments of 33.36% shall apply.

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.

*Donald R. Cuit*

Chairman

*Frank J. Huff*

Member

*Mark Morris*

Member

*JR*

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: March 22, 2013

*Allen Castrovillari*

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 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 the subsequent year 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.

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.