



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

APPELLANT: Douglas Cory & Gina Anderson
DOCKET NO.: 21-05634.001-R-1
PARCEL NO.: 09-09-378-010

The parties of record before the Property Tax Appeal Board are Douglas Cory & Gina Anderson, 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: \$51,693
IMPR.: \$180,130
TOTAL: \$231,823

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 two-story dwelling of frame and brick exterior construction with 3,735 square feet of living area. The dwelling was constructed in 2015. Features of the home include an unfinished basement, central air conditioning, a 762 square foot garage and an inground swimming pool. The property has an approximately 20,517 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellants contend assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellants submitted information on eleven properties located in the same neighborhood as the subject's property. The comparables are improved with two-story dwellings of wood lap, cement board or wood lap and composite siding exterior construction that range in size from 3,403 to 4,026 square feet of living area. The homes were built from 2010 to 2016. Each comparable has central air conditioning and a garage

ranging in size from 713 to 838 square feet of building area. The comparables have improvement assessments that range from \$133,437 to \$158,285 or from \$36.60 to \$42.97 per square foot of living area. The board of review submitted information that reported appellants' comparables #1 through #8 each have an unfinished basement. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$148,043 or \$39.64 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$231,823. The subject has an improvement assessment of \$180,130 or \$48.23 per square foot of living area.

To support of its contention of the correct assessment, the board of review submitted information on seven equity comparables located in the same assessment neighborhood code as the subject property. The comparable sites are improved with two-story dwellings with a mixture of frame, brick and stone exterior construction that range in size from 3,443 to 4,175 square feet of living area. The homes were built from 2015 to 2020. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 671 to 885 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments that range from \$158,473 to \$209,806 or from \$44.70 to \$50.25 per square foot of living area.

In rebuttal, the appellants' counsel submitted a brief arguing that only above ground living area should be considered when assessing improvements to a parcel. Counsel further argued that taking both parties comparables into consideration, 15 of the 18 comparables support a reduction based on building price per square foot.

Conclusion of Law

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments, for the assessment year in question, of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 Board finds the appellants' argument that, amenities excluded from above grade living area should not be considered in determining uniformity, to be without merit. The Board finds that "property" includes all improvements and their respective assessments and are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. (35 ILCS 200/1-130) (86 Ill.Admin.Code §1910.65(a)(1))

The record contains 18 assessment comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #4, #5, #7, #9 and #10 along with board of review

comparables #3, #5 and #7 which are less similar to the subject in age and dwelling size relative to other comparables in the record.

The Board finds the best evidence of the subject's improvement assessment is the appellants' comparables #2, #3, #6, #8 and #11 and board of review comparables #1, #2, #4 and #6 which are more similar to the subject in location, age, design, dwelling size and/or have an inground swimming pool like the subject. These best comparables have improvement assessments ranging from \$146,483 to \$184,551 or from \$37.76 to \$49.91 per square foot of living area. The subject has an improvement assessment of \$180,130 or \$48.23 per square foot of living area which falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences with the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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

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