



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

APPELLANT: Carolina Barsun & Alexandru Tarita
DOCKET NO.: 21-05640.001-R-1
PARCEL NO.: 11-36-302-010

The parties of record before the Property Tax Appeal Board are Carolina Barsun & Alexandru Tarita, 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: \$10,097
IMPR.: \$88,736
TOTAL: \$98,833

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 vinyl and stone siding exterior construction with 2,191 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 650 square foot garage. The property has an approximately 14,014 square foot site and is located in North Aurora, Blackberry 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 eight equity comparables located in the same neighborhood name as the subject. The appellants described the comparables as improved with two-story dwellings ranging in size from 2,203 to 2,292 square feet of living area, built in either 2005 or 2006 and feature a basement. The comparables have improvement assessments that range from \$79,901 to \$87,845 or from \$36.27

to \$38.74 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$81,242 or \$37.08 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 \$98,833. The subject has an improvement assessment of \$88,736 or \$40.50 per square foot of living area.

The board of review, through the Blackberry Township Assessor, critiqued the appellants' comparables asserting that only comparable #5 has a finished basement and reported appellants comparables #1 through #5 each have a 435 square foot garage. The assessor contended that each of its comparables have homes which are all similar in size and quality to the subject.

The township assessor also presented a chart containing improvement adjustments for each of the appellants' comparables as compared to the subject which are based on values taken from the Illinois Department of Revenue's Publication 123 and the application of a local construction factor.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The board of review also reiterated information on the appellants' comparables #1, #2 and #3 which have been previously described. The board of review's three comparables are improved with two-story dwellings of brick and vinyl siding exterior construction that range in size from 2,215 to 2,262 square feet of living area that were built in 2003 or 2005. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 435 to 670 square feet of building area. The comparables have improvement assessments that range from \$88,780 to \$90,920 or from \$39.46 to \$41.05 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel objected to the valuation chart submitted by the board of review arguing the adjustments made by the County are without foundation. Counsel made an argument with respect to general practices of determining improvement assessments and uniformity. Lastly, counsel stated 10 of the 11 total equity comparables submitted by the parties supports a reduction in the subject's assessment based on the improvement assessment 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.

The parties submitted eleven equity comparables for the Board's consideration. The Board gives less weight to appellants comparables #1 through #4 and #6 through #8 which lack a finished basement when compared to the subject.

The Board finds the best evidence of assessment equity to be appellants comparable #5 and the board of review's three comparables which are more similar to the subject in location, age, design, dwelling size, basement finish and some other features. These comparables have improvement assessments that range from \$83,684 to \$90,920 or from \$37.19 to \$41.05 per square foot of living area. The subject's improvement assessment of \$88,736 or \$40.50 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from 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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