



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

APPELLANT: Yong Xiu Chen Mei Ying Wu
DOCKET NO.: 21-05644.001-R-1
PARCEL NO.: 03-05-226-016

The parties of record before the Property Tax Appeal Board are Yong Xiu Chen Mei Ying Wu, the appellant, 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: \$25,747
IMPR.: \$100,914
TOTAL: \$126,661

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 exterior construction with 2,801 square feet of living area. The dwelling was constructed in 1994. Features of the home include a walk-out basement with finished area, central air conditioning, a fireplace and an 814 square foot garage. The property has an approximately 17,860 square foot site and is located in Algonquin, Dundee Township, Kane County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located in the same neighborhood name as the subject. The comparables are improved with two-story dwellings each with 2,801 square feet of living area and built from 1994 to 1996. Each comparable has a basement, central air conditioning, one fireplace and a garage with either 594 or 902 square feet of building area. The comparables have improvement

assessments that range from \$86,387 to \$96,724 or from \$30.84 to \$34.53 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$91,772 or \$32.76 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 \$126,661. The subject has an improvement assessment of \$100,914 or \$36.03 per square foot of living area.

The board of review critiqued the appellant's comparables asserting comparable #6 has a walk-out basement and comparable #5 has finished basement area.

In support of its contention of the correct assessment, the board of review through the Dundee Township Assessor, submitted a grid analysis on four equity comparables that is illegible. As a result, the Board is not able to analyze any of these comparable properties. However, comments from the Dundee Township Assessor's Office contend the four board of review comparables have walk-out basements two of which have finished area. The township assessor reported that the comparables have per square foot improvement assessments that range from \$35.11 to \$38.55. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel argued assessment uniformity should only be based on the dwelling area of a property. Counsel noted that the board of review's evidence is not legible. Lastly counsel argued that all of the appellant's comparables support a reduction in the subject improvement assessment based on the per square foot assessments.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted six equity comparables and the board of review submitted a grid analysis that was illegible for the Board's consideration. The appellant's six comparables are similar to the subject in location, age and identical to the subject in dwelling size but have varying degrees of similarity to the subject in basement features. These comparables have improvement assessments ranging from \$86,387 to \$96,724 or from \$30.84 to \$34.53 per square foot of living area. The subject's improvement assessment of \$100,914 or \$36.03 per square foot of living area falls above the range established by the comparables in this record on an overall improvement assessment basis but within the range on a per square foot basis. However, after considering appropriate adjustments to the best comparables for differences from the subject, such as basement finish, the Board finds the appellant 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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