



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

APPELLANT: Steven & Laurie Kling  
DOCKET NO.: 12-01215.001-R-1  
PARCEL NO.: 04-24-227-005

The parties of record before the Property Tax Appeal Board are Steven and Laurie Kling, the appellants, by attorney Brian P. Liston of Law Offices of Liston & Tsantilis, P.C., Chicago; and the Kane County Board of Review.

Based on the facts and exhibits presented, 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: \$42,395**  
**IMPR: \$133,463**  
**TOTAL: \$175,858**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a part two-story and part one-story single family dwelling of brick, stone and frame construction containing 4,166 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full walkout basement that is finished, central air conditioning, three fireplaces and a 932 square foot attached car garage. The property has a 2.04 acre site and is located in Hampshire, Burlington Township, Kane County.

The appellants' appeal is based on assessment inequity with respect to the improvement assessment. The appellants submitted information on four comparable properties described as being improved with three 2-story dwellings and one 1-story dwelling of frame and brick construction that ranged in size from 2,698 to 4,027 square feet of living area. The dwellings were constructed from 1997 to 2003. Each comparable has a basement, one or two fireplaces and an attached garage ranging in size from 704 to 1,028 square feet of building area. One comparable also has a detached 360 square foot garage. The comparables

have improvement assessments ranging from \$66,800 to \$116,860 or from \$24.76 to \$30.30 per square foot of living area. The subject's improvement assessment is \$133,463 or \$32.04 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$115,195.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$175,858 was disclosed.

In rebuttal the board of review provided a statement from the township assessor indicating appellants' comparable #1 was 95% frame, built in 1997 and had an unfinished basement; comparable #2 was built as 100% frame with "drvit" exterior but converted to faux brick as a result of mold and had an unfinished basement; comparable #3 was built as 100% frame with "drvit" exterior but converted to faux brick as a result of mold and had an unfinished basement; and comparable #4 is a frame ranch with a partial basement and an attached garage below grade.

In support of the assessment the board of review presented descriptions and assessment information on three comparable properties improved with two-story dwellings of brick and frame construction that range in size from 3,521 to 4,696 square feet of living area. The dwellings were constructed from 1996 to 2003. Each of the comparables has a walk-out or English basement with one being finished, central air conditioning, one or two fireplaces and attached garages ranging in size from 811 to 1,150 square feet of building area. Two comparables also have integral garages and one has an in-ground swimming pool. These properties have improvement assessments ranging from \$136,569 to \$143,134 or from \$30.48 to \$39.04 per square foot of living area. The record also contained photographs of the subject and the board of review comparables which depict similar types of homes. 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity

bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds the board of review comparables are most similar to the subject in style, exterior construction and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$136,569 to \$143,134 or from \$30.48 to \$39.04 per square foot of living area. The subject's improvement assessment of \$133,463 or \$32.04 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable 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.



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Chairman



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Member

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Member



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Member



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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: April 18, 2014



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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.