



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

APPELLANT: John Lardas  
DOCKET NO.: 15-01041.001-R-1  
PARCEL NO.: 09-13-477-046

The parties of record before the Property Tax Appeal Board are John Lardas, the appellant, by attorney Stephanie A. Engstrom, of Fisk Kart Katz and Regan, Ltd. in Chicago, 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:** \$37,496  
**IMPR.:** \$108,056  
**TOTAL:** \$145,552

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 2015 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 brick and frame exterior construction with 2,870 square feet of living area. The dwelling was constructed in 1995. Features of the home include an English-style basement with finished area, central air conditioning, a fireplace and a 487 square foot garage. The property has an 8,320 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within .2 of a mile of the subject property. The comparables consist of two-story frame dwellings that were 16 to 22 years old. The homes range in size from 2,617 to 3,399 square feet of living area. Features include full unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 439 to 473 square feet of building area. The comparables have improvement

assessments ranging from \$90,654 to \$103,570 or from \$30.47 to \$35.00 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$93,352 or \$32.53 per square foot of living area.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$145,552. The subject property has an improvement assessment of \$108,056 or \$37.65 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from Tim Gierke, St. Charles Township Deputy Assessor. The deputy assessor noted that the subject property is located on a golf course whereas none of the appellant's comparables were located on a golf course. It was also noted the subject has an English-style basement whereas not of the appellant's comparables are English-style basements.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within .7 of a mile of the subject. The comparables consist of a 1.5-story and two, two-story dwellings of brick and frame or stucco and frame construction that were 16 to 26 years old. The homes range in size from 2,597 to 2,761 square feet of living area. Features include basements, one of which is English-style and each of which has finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 453 to 565 square feet of building area. The comparables have improvement assessments ranging from \$99,794 to \$102,731 or from \$36.20 to \$39.56 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables due to the lack of finished basement area for each property.

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<sup>1</sup> In Section 2c of the Residential Appeal petition, the appellant sought a minor \$4 increase in the subject's land assessment to \$37,500, but provided no specific analysis for the request.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables had varying degrees of similarity to the subject property, but each had finished basement area like the subject and comparable #3 also had an English-style basement like the subject. These comparables had improvement assessments that ranged from \$99,794 to \$102,731 or from \$36.20 to \$39.56 per square foot of living area. The subject's improvement assessment of \$108,056 or \$37.65 per square foot of living area falls within the range established by the best comparables in this record on a per-square-foot basis and above the range in terms of overall value which appears to be justified given the subject's larger dwelling size when compared to all of the comparables. Based on this record 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.



Chairman



Member



Acting Member



Member



Acting 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: June 23, 2017



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.