



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

APPELLANT: Gerald Hirsch  
DOCKET NO.: 15-01054.001-R-1  
PARCEL NO.: 03-03-228-008

The parties of record before the Property Tax Appeal Board are Gerald Hirsch, the appellant, 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:** \$16,839  
**IMPR.:** \$42,164  
**TOTAL:** \$59,003

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 part two-story and part one-story single-family dwelling of frame exterior construction with 1,694 square feet of living area. The dwelling was constructed in 1982. Features of the home include a partial basement with a recreation room,<sup>1</sup> central air conditioning, a fireplace, an in-ground pool of 743 square feet and a 420 square foot garage. The property has a 13,068 square foot site and is located in Algonquin, Dundee Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on ten equity comparables located from one block to 3.8-miles from the subject property. The comparables consist of a one-story, a part-split and

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<sup>1</sup> The appellant reported the basement was unfinished although the assessing officials contend that 348 square feet of the basement has been finished. Since the appellant did not dispute the assertion with the submission of rebuttal evidence, the Board has accepted the assertion that the subject's basement includes finished area.

part one-story, two, raised ranch homes and six, part two-story and part one-story dwellings of frame exterior construction that were 30 to 56 years old. The comparables range in size from 1,675 to 1,738 square feet of living area. Eight of the comparables have central air conditioning, one comparable has a fireplace and each has a garage ranging in size from 275 to 440 square feet of building area. The comparables have improvement assessments ranging from \$24,910 to \$36,788 or from \$14.87 to \$21.71 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$33,998 or \$20.07 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 \$59,003. The subject property has an improvement assessment of \$42,164 or \$24.89 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data prepared by the Dundee Township Assessor's Office. The assessor noted that none of the appellant's suggested comparables have finished basement area. The assessor also contended that none of the comparables have an in-ground pool and "most of the comparables have no fireplace." The assessor also asserted that "most of the comparables have no OFP [open frame porch]."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables located within .31 of a mile of the subject property. The comparables consist of part two-story and part one-story frame dwellings that were built in 1982 or 1984. The homes each contain 1,694 square feet of living area and feature partial basements, one of which has finished area. Each comparable has central air conditioning, a fireplace and a 420 square foot garage. The comparables have improvement assessments ranging from \$59,673 to \$62,054 or from \$25.29 to \$26.69 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 13 comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #7, #8, #9 and #10 due to differences in design and age. The Board has also given

reduced weight to appellant's comparables #1 through #6 due to the lack of a basement foundation when compared to the subject's partial basement with finished area.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables have varying degrees of similarity when compared to the subject property. None of these comparables has an in-ground pool, but each is similar in location, design, age, exterior construction, size and some features. These comparables had improvement assessments that ranged from \$59,673 to \$62,054 or from \$25.29 to \$26.69 per square foot of living area. The subject's improvement assessment of \$42,164 or \$24.89 per square foot of living area falls below the range established by the best comparables in this record. 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.



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.