



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

APPELLANT: Erin Hirsch  
DOCKET NO.: 15-01235.001-R-1  
PARCEL NO.: 03-03-229-020

The parties of record before the Property Tax Appeal Board are Erin 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.:** \$31,496  
**TOTAL:** \$48,335

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 is improved with a one-story dwelling of frame construction with 1,045 square feet of living area. The dwelling was constructed in 1982. Features of the home include a full finished basement, one fireplace and a two-car garage. The property has an 11,220 square foot site and is located in Algonquin, Dundee Township, Kane County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables improved with seven one-story dwellings, a 1.5-story dwelling and a two-story dwelling that ranged in size from 984 to 1,088 square feet of living area. The dwellings ranged in age from 12 to 64 years old. Two of the comparables have basements, five comparables have central air conditioning, three comparables have fireplaces and eight comparables have garages ranging in size from 200 to 528 square feet of building area. The comparables have improvement assessments ranging from \$17,114 to \$25,367 or from \$16.37 to \$24.97 per square

foot of living area. The appellant requested the subject's improvement assessment be reduced to \$23,512 or \$22.50 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 \$48,335. The subject property has an improvement assessment of \$31,496 or \$30.14 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story dwellings of frame construction each with 1,045 square feet of living area. Each home was constructed in 1982. Each comparable has a basement, central air conditioning and a two-car garage with 399 square feet of building area. One comparable has a fireplace. These properties have improvement assessments ranging from \$31,734 to \$32,721 or from \$30.37 to \$31.31 per square foot of living area.

In rebuttal the township assessor asserted appellant's comparables #1 and #2 are the same model as the subject property but have no basements; appellant's comparables #3 through #9 are all located in another subdivision, were older and do not have the same amenities as the subject property; and comparable #7 was a condominium.

### **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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables were most similar to the subject property in location, style, age, size and features. These properties had improvement assessments that ranged from \$31,734 to \$32,721 or from \$30.37 to \$31.31 per square foot of living area. The subject's improvement assessment of \$31,496 or \$30.14 per square foot of living area falls below the range established by the best comparables in this record. Less weight was given the appellant's comparables due to differences from the subject property in features, age, style and/or location. 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



Member



Acting 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: \_\_\_\_\_

May 19, 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.