



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

APPELLANT: Margaret Schmiedeknecht  
DOCKET NO.: 15-01873.001-R-1  
PARCEL NO.: 15-13-233-021

The parties of record before the Property Tax Appeal Board are Margaret Schmiedeknecht, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:** \$16,322  
**IMPR.:** \$65,275  
**TOTAL:** \$81,597

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 one-story, frame dwelling that was described as a Camelback model. The dwelling was constructed in 2007 and contains 1,763 square feet of living area. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a two-car garage. The property has a 6,300 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood as the subject property. The comparables are improved with one-story, frame dwellings.<sup>1</sup> The dwellings were constructed in 2009 or 2010. Two dwellings contain 1,866 square feet of living area, and another dwelling has

---

<sup>1</sup> While the grid analysis describes the subject and each comparable as brick dwellings, the attached property printouts from the assessor report each property has frame exterior construction.  
PTAB/BRW/6-17

1,967 square feet of living area. The dwellings have central air conditioning and two-car garages but do not have basements or fireplaces. Two of the comparables have improvement assessments of \$66,384 or \$35.57 per square foot of living area, and another comparable has an improvement assessment of \$69,061 or \$35.10 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$62,427 or \$35.41 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$81,597. The subject property has an improvement assessment of \$65,275 or \$37.02 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data prepared by the Aurora Township Assessor's Office. The board of review also noted the subject sold in July 2014 for a price of \$242,000. The assessor stated the subject property was a Camelback model, and the appellant had submitted three comparables of different models (Palm Springs and Monte Carlo). In support of its contention of the subject's correct assessment, the board of review through the township assessor submitted information on four equity comparables located within 0.44 of a mile of the subject. The comparables are improved with one-story, frame dwellings that were described as Camelback models. The dwellings were constructed from 2004 to 2006, and each contains 1,763 square feet of living area. Features include a crawl-space foundation, central air conditioning and a two-car garage. None of the comparables has a fireplace. The comparables have improvement assessments that range from \$63,836 to \$64,451 or from \$36.21 to \$36.56 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

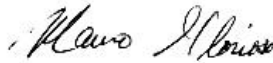
### **Conclusion of Law**

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 presented assessment data on seven suggested comparables. The Board finds all seven comparables were very similar to the subject in location, design, exterior construction, age and features like foundation, central air conditioning, and two-car garages. Despite all these similarities, the Board finds the appellant's comparables were different models and had more living area than the subject. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The Board finds the board of review comparables were the same model and had the same dwelling size as the subject. The board of review comparables had improvement assessments that ranged from \$36.21 to \$36.56 per square foot of living area. The subject's improvement assessment of \$37.02 per square foot of living area falls just above the range established by the best comparables in this record. The Board finds the subject was the only property in the record to have a fireplace. The superior attribute of a fireplace helps to explain why the subject had a higher improvement assessment than the best

comparables in the record. Based on this record, the Board finds the appellant was not able to 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.