



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

APPELLANT: Katherine Swanson  
DOCKET NO.: 16-01549.001-R-1  
PARCEL NO.: 02-05-176-005-0000

The parties of record before the Property Tax Appeal Board are Katherine Swanson, the appellant, by attorney Thomas J. Thorson of Raila & Associates, P.C. 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:** \$25,990  
**IMPR.:** \$85,456  
**TOTAL:** \$111,446

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 2016 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 a vinyl exterior containing 2,306 square feet of living area. The dwelling was constructed in 2002. Features of the home include a slab foundation, central air conditioning, and a two-car attached garage with 638 square feet of building area. The property has a 10,454 square foot site and is located in Huntley, Rutland Township, Kane County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with one-story dwellings of frame construction that have 1,862 and 2,147 square feet of living area. Each comparable has central air conditioning, one fireplace and an attached garage with either 524 or 530 square feet of building area. The comparables were constructed in 2001 and 2002. These properties have improvement assessments of \$58,652

and \$68,197 or \$31.50 and \$31.76 per square feet of living area. The appellant requested the subject's improvement assessment be reduced to \$73,094.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,446. The subject property has an improvement assessment of \$85,456 or \$37.06 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 with brick and vinyl exteriors that have 2,306 and 2,446 square feet of living area. The comparables were constructed from 1999 to 2002 and are located in the same subdivision as the subject property. Each comparable has central air conditioning and a 638 square foot attached garage. One comparable has a fireplace. These properties have improvement assessments of \$90,339 and \$90,649 or \$37.06 and \$39.18 per square foot of living area.

The board of review also submitted a written statement from the assessor that the appellant's comparables were not located in the subject's subdivision.

The board of review contends the subject is being fairly assessed based on model matches in the subject's development.

### **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 comparables submitted by the board of review that were most similar to the subject in location and size. These comparables have improvement assessments of \$90,339 and \$90,649 or \$37.06 and \$39.18 per square foot of living area. The subject's improvement assessment of \$85,456 or \$37.06 per square foot of living area falls below the overall improvement assessments but within the range established by the best comparables in this record on a square foot basis. Less weight was given the appellant's comparables due to location and size. 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

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Chairman



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Member

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Member



\_\_\_\_\_  
Member

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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: July 16, 2019



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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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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