



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

APPELLANT: James & Constance Schlitz  
DOCKET NO.: 17-00291.001-R-1  
PARCEL NO.: 01-27-257-010

The parties of record before the Property Tax Appeal Board are James & Constance Schlitz, the appellants; 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:** \$26,795  
**IMPR.:** \$81,597  
**TOTAL:** \$108,392

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2017 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 dwelling of vinyl siding exterior construction with 2,570 square feet of living area. The dwelling was constructed in 2008. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 633 square foot garage. The property has a 17,414 square foot site and is located in Hampshire, Hampshire Township, Kane County.

The appellants contend assessment inequity with respect to the subject's land and improvements as the basis of the appeal. In support of the inequity claim, the appellants submitted information on three equity comparables located within four blocks of the subject property. The comparables have sites ranging in size from 16,295 to 18,207 square feet of land area. The comparables were improved with one-story dwellings of vinyl siding exterior construction ranging in size from 2,603 to 2,831 square feet of living area. The dwellings were constructed in 2008 or 2010. The comparables each feature a basement, with one having finished area. Each comparable has

central air conditioning, one fireplace and a garage containing 701 or 888 square feet of building area. In addition, one comparable has an in-ground swimming pool. The comparables each have a land assessment of \$23,304 or from \$1.28 to \$1.43 per square foot of land area and improvement assessments ranging from \$63,594 to \$78,296 or from \$24.22 to \$30.08 per square foot of living area.<sup>1</sup> Based on this evidence, the appellants requested a reduction in the subject's building assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,392. The subject property has an improvement assessment of \$81,597 or \$31.75 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The board of review did not disclose the comparables' proximity to the subject property, however the property index numbers would suggest that the properties are in close proximity to the subject. The comparables have sites ranging in size from 14,160 to 17,991 square feet of land area. The comparables were improved with one-story dwellings of vinyl siding exterior construction ranging in size from 2,415 to 2,492 square feet of living area. The dwellings were constructed in 2005 or 2006. The comparables each feature an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 766 to 1,027 square feet of building area. The comparables each have a land assessment of \$31,161 or from \$1.73 to \$2.20 per square foot of land area and improvement assessments ranging from \$76,664 to \$89,573 or from \$31.17 to \$36.83 per square foot of living area. The board of review also submitted two sales comparables.<sup>2</sup> Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted six suggested equity comparables for the Board's consideration. With respect to the land inequity claim, the Board finds the comparables have land assessments of either \$23,304 or \$31,161 or from \$1.28 to \$2.20 per square foot of land area. The subject has a land assessment of \$26,795 or \$1.54 per square foot of land area which is supported by these six comparables both in overall value and on a price per square foot basis.

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<sup>1</sup> The appellants' grid analysis erroneously calculated the improvement assessment per-square-foot value of the subject property and the appellants' comparable #3 by including the finished basement area as part of the living area.

<sup>2</sup> The Board gives no weight to the board of review sales comparables as they do not address the appellants' inequity argument.

With respect to the improvement inequity claim, the Board finds that although five of the six comparables have dwellings with inferior unfinished basements when compared to the subject and the appellants' comparable #3 has an in-ground swimming pool unlike the subject, these six comparables are similar to the subject in location, dwelling size, design and age. These comparables have improvement assessments ranging from \$63,594 to \$89,573 or from \$24.22 to \$36.83 per square foot of living area. The subject property has an improvement assessment of \$81,597 or \$31.75 per square foot of living area, which falls within the range established by the most similar comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and no reduction in the subject's assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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.



Chairman



Member



Member



Member



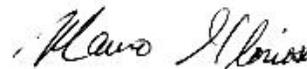
Member

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: April 21, 2020



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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COUNTY

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