



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

APPELLANT: Jin Fang  
DOCKET NO.: 17-00428.001-R-1  
PARCEL NO.: 09-05-406-007

The parties of record before the Property Tax Appeal Board are Jin Fang, 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:** \$26,713  
**IMPR.:** \$114,807  
**TOTAL:** \$141,520

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 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 two-story single-family dwelling of frame exterior construction with 2,992 square feet of living area. The dwelling was constructed in 2000. Features of the home include an English-style basement with finished area, central air conditioning, a fireplace and an attached 785 square foot garage. The property has a 10,737 square foot site and is located in South Elgin, St. Charles Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement; no dispute was raised concerning the land assessment. In support of this argument, the appellant submitted a brief from counsel noting that each comparable property is located on the same street as the subject property along with a grid analysis containing limited information on four equity comparables; the grid analysis fails to indicate finished basement area and/or whether the comparables have garages or any other amenities.

The comparables consist of two-story dwellings of frame exterior construction. The dwellings were built between 2000 and 2002 and range in size from 2,965 to 3,426 square feet of living area. Each home has a full basement, central air conditioning and a fireplace. No other amenity details were presented within the appellant's evidence. The comparables have improvement assessments ranging from \$102,022 to \$112,129 or from \$31.64 to \$34.53 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$99,933 or \$33.40 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 \$141,520. The subject property has an improvement assessment of \$114,807 or \$38.37 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum and data gathered by the St. Charles Township Assessor's Office. The assessor noted that only two of the appellant's comparables have an English basement like the subject and only appellant's comparable #1 has finished basement area like the subject.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five equity comparables located in the subject's neighborhood code and subdivision. The comparables are also within .39 of a mile of the subject and consist of two-story frame and brick dwellings that were built between 2001 and 2003. The homes range in size from 2,862 to 3,241 square feet of living area and feature basements, one of which is an English-style and each of which has finished area. Additional features include central air conditioning, a fireplace and a garage ranging in size from 630 to 718 square feet of building area. The comparables have improvement assessments ranging from \$110,773 to \$127,475 or from \$38.29 to \$39.60 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 submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #3 and #4 due to the lack of basement finish as reported by the township assessor and which was not refuted by the appellant with any rebuttal filing.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and the board of review comparables. Each of these six comparables are located in close proximity to the subject and are similar in design, exterior construction, age, size and most features to the subject property. These comparables had improvement assessments that ranged from \$108,004 to \$127,475 or from \$34.53 to \$39.60 per square foot of living area. The subject's improvement assessment of \$114,807 or \$38.37 per square foot of living area falls within 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 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 taxation 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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: May 26, 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

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