



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

APPELLANT: Dale Grant  
DOCKET NO.: 17-00547.001-R-1  
PARCEL NO.: 06-36-151-005

The parties of record before the Property Tax Appeal Board are Dale Grant, 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:** \$15,471  
**IMPR.:** \$38,823  
**TOTAL:** \$54,294

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 one-story dwelling of frame construction with 1,173 square feet of living area. The dwelling was constructed in 1956. Features of the home include a full basement, central air conditioning and an attached 480 square foot garage.<sup>1</sup> The property is located in South Elgin, Elgin 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 three suggested equity comparables that were located from .39 to .94 of a mile from the subject property. The comparables were a part split-level and part one-story, a one-story with a finished attic and a

---

<sup>1</sup> The board of review reports that the subject dwelling has central air conditioning, but the appellant failed to disclose whether the subject has central air conditioning. The Board finds the discrepancy will not impact the Board's decision for this appeal.

one-story dwelling of frame or brick exterior construction containing from 1,381 to 1,902 square feet of living area. The homes were built from 1925 to 1964. The comparables had full or partial basements ranging in size from 576 to 1,468 square feet of building area. The comparables had central air conditioning and garages ranging in size from 400 to 520 square feet of building area. Two comparables had a fireplace. The comparables had improvement assessments ranging from \$39,612 to \$48,385 or from \$25.44 to \$30.06 per square foot of living area. Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$31,436 or \$26.80 per square foot of living area.<sup>2</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,294. The subject property has an improvement assessment of \$38,823 or \$33.10 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables that were located from .09 to .24 of a mile from the subject property. The comparables were similar one-story dwellings of frame or brick exterior construction containing from 960 to 1,200 square feet of living area. The homes were built from 1956 to 1962. The comparables had full basements, one of which had finished area and garages ranging in size from 240 to 832 square feet of building area. One comparables has a fireplace and three have central air conditioning. The comparables had improvement assessments ranging from \$36,681 to \$46,420 or from \$31.09 to \$44.07 per square foot of living area. Based on this evidence the board of review requested that the subject's assessment be confirmed.

### **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 board of review's comparables #1 through #4 and #6. These comparables were most similar to the subject in location, style, size, age and most features. These most similar comparables had improvement assessments ranging from \$36,681 to \$46,420 or from \$31.09 to \$38.68 per square foot of living area. The subject's improvement assessment of \$38,823 or \$33.10 per square foot of living area is within the range established by the best comparables in this record. The Board gave less weight to the parties' remaining comparables due to their differences in dwelling style and/or dwelling size, when compared to the subject property. 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.

---

<sup>2</sup> Specific information regarding the appellant's comparables was gleaned for the board of review's submission, as that information was supported by the properties' Property Record Card's (PRC's.)

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Dale Grant, by attorney:  
Brian S. Maher  
Weis, DuBrock, Doody & Maher  
1 North LaSalle Street  
Suite 1500  
Chicago, IL 60602-3992

COUNTY

Kane County Board of Review  
Kane County Government Center  
719 Batavia Ave., Bldg. C, 3rd Fl.  
Geneva, IL 60134