



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

APPELLANT: John Lardas
DOCKET NO.: 17-00575.001-R-1
PARCEL NO.: 09-13-477-046

The parties of record before the Property Tax Appeal Board are John Lardas, the appellant, by attorney Jack E. Boehm, Jr., of Siegel Jennings Fisk Kart Katz and Regan 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: \$39,285
IMPR.: \$104,357
TOTAL: \$143,642

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 part one-story and part-two-story frame and brick dwelling with 2,870-square feet of living area. The dwelling was constructed in 1995 and includes a 2,276-square foot English basement with 608-square feet of finished area. Other features include central air conditioning, a fireplace and a 566-square foot garage. The property has an 8,320 square foot golf course site that backs to a pond and is located in St. Charles, St. Charles Township, Kane County.¹

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. The comparables are located within close proximity to the subject and share the same neighborhood code as the

¹ Some details regarding features of the subject property and appellant's comparables were corrected or supplemented by a grid analysis and property record cards submitted by the board of review.

subject. The comparables consist of one, two-story and two, one-story frame and brick dwellings built from 1994 to 1998 that are situated on interior lots. The homes range in size from 2,076 to 2,284 square feet of living area. Features of the homes include a full or partial unfinished basement, central air-conditioning, and a garage ranging in size from 452 to 513 square feet of building area. Two of the comparables each have one fireplace. The comparables have improvement assessments ranging from \$73,290 to \$78,582 or from \$33.14 to \$35.30 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 \$143,642. The subject property has an improvement assessment of \$104,357 or \$36.36 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 located within close proximity to the subject and that have the same neighborhood code as the subject. The comparables consist of one, one-story and two, part-one story and part two-story frame and brick dwellings built from 1989 to 1992. The homes are all situated on golf course lots that back to a pond and range in size from 2,640 to 2,783 square feet of living area. One dwelling has a partial basement with 632-square feet of finished area. Two of the dwellings have English basements with 1,400 or 1,675 square feet of finished area. Other features include central air-conditioning, a fireplace, and a garage ranging in size from 482 to 565 square feet of building area. The board of review comparables have improvement assessments ranging from \$96,534 to \$107,959 or from \$34.96 to \$38.79 per square foot of living area.

The board of review also submitted a brief prepared by the St. Charles Township Assessor's Office noting that appellant's comparables are not similar to the subject in following ways: The subject is one of the largest homes in the neighborhood and appellant's comparables are all smaller dwellings; the subject has an English basement with finished area and appellant's comparables have neither English-style basements nor any finished area; and the subject is located on a golf course lot with a pond view and appellant's comparables are all interior lots.

Based on this evidence and argument, 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 six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's

comparables which are smaller dwellings, with unfinished basements and are situated on interior lots, all dissimilar when compared to the subject.

The Board finds the board of review's comparables to be the best evidence of assessment equity submitted for the Board's consideration. These comparables were similar to the subject in location, age, size and most features and are situated on golf course lots with pond views. These comparables had improvement assessments ranging from \$34.96 to \$38.79 per square foot of living area. The subject's improvement assessment of \$36.36 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.

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

AGENCY

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