



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

APPELLANT: George & Monica Henley
DOCKET NO.: 18-00907.001-R-1
PARCEL NO.: 15-21-179-010

The parties of record before the Property Tax Appeal Board are George & Monica Henley, 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: \$20,237
IMPR.: \$72,403
TOTAL: \$92,640

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 2018 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 dwelling of wood frame exterior construction with 2,488 square feet of living area. The dwelling was constructed in 1900. Features of the home include a partially finished full basement, central air conditioning, a fireplace and a 484 square foot two-car garage.¹ The property has a 19,800 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted a grid analysis and property record cards on the subject and four equity comparables located in the same neighborhood code as the subject and within one block of the subject property. The comparables

¹ A discrepancy in the subject's dwelling size was noted between the appellants' grid analysis and property record card. Since the appellants' utilized property record card details for all comparables, the Board also utilized the subject's dwelling size as reported in the property record card.

are improved with two-story dwellings of wood frame exterior construction that range in size from 2,076 to 3,071 square feet of living area. The homes were built from 1895 to 1907. Each comparable has a partially finished full basement, central air conditioning and a two-car garage ranging in size from 360 to 484 square feet of building area. Two of the comparables each have one fireplace. The comparables had improvement assessments ranging from \$59,032 to \$78,819 or from \$24.44 to \$31.10 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$65,000 or \$26.13 per square foot of living area.

The appellants submitted the Notice of Findings from the Kane County Board of Review disclosing the total assessment for the subject of \$92,640. The subject property has an improvement assessment of \$72,403 or \$29.10 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. The Property Tax Appeal Board notified the Kane County Board of Review by a letter, dated September 11, 2019, that additional time extensions to submit evidence had been denied by the Property Tax Appeal Board.

Conclusion of Law

The taxpayers 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 a reduction in the subject's assessment is not warranted.

The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to §1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a.)

The only evidence of assessment equity before the Property Tax Appeal Board is the four comparables submitted by the appellants. The Board gave less weight to the appellants' comparables #3 and #4 which are dissimilar in dwelling size when compared to the subject.

The Board finds the remaining two comparables to be similar to the subject in location, age design, dwelling size and most features. These comparables had improvement assessments of \$69,444 and \$78,819 or \$26.51 and \$31.10 per square foot of living area, respectively. The subject's improvement assessment of \$72,403 or \$29.10 per square foot of living area falls between the best comparables in this record. Based on this record the Board finds the appellants 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: December 15, 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

George & Monica Henley
723 West Downer Place
Aurora, IL 60505

COUNTY

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