



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

APPELLANT: Pamela DeLeon  
DOCKET NO.: 18-01014.001-R-1  
PARCEL NO.: 06-23-131-003

The parties of record before the Property Tax Appeal Board are Pamela DeLeon, the appellant, by attorney Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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:** \$11,546  
**IMPR.:** \$34,932  
**TOTAL:** \$46,478

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 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 frame exterior construction with 1,254 square feet of living area. The dwelling was constructed in 1907. Features of the home include an unfinished basement and a 936 square foot garage. The property has an 8,712 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within two blocks of the subject property. The comparables are improved with two-story dwellings of frame exterior construction that range in size from 1,200 to 1,484 square feet of living area. The homes were built in 1878 or 1900. Each comparable has an unfinished basement. One comparable has a garage with 484 square feet of building area. The comparables have improvement assessments that range from \$28,530 to \$35,484 or from

\$19.23 to \$24.19 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$28,152 or \$22.45 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 \$46,478. The subject property has an improvement assessment of \$34,932 or \$27.86 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within 0.62 of a mile from the subject property. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction that range in size from 1,352 to 1,440 square feet of living area. The homes were built from 1893 to 1913. Each comparable has a basement, two with finished area and a garage ranging in size from 240 to 396 square feet of building area. Three of the comparables each have central air conditioning and one comparable has a fireplace. The comparables have improvement assessments ranging from \$35,737 to \$42,991 or from \$25.45 to \$29.85 per square foot of living area.

The board of review submitted comments noting that two of the appellant's comparables lack garages compared to the subject's 936 square foot garage and note that each of their equity comparables has a slightly larger dwelling size than the subject. Based on this evidence, the board of review requested 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 parties submitted eight comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #3 which lack a garage in contrast to the subject's 936 square foot garage. The Board also gave less weight to board of review comparables #1 and #2 which have finished basements compared to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 along with board of review comparables #3, #4 and #5 which are more similar to the subject in terms of location, age, design, dwelling size and most features. Each of these four comparables has a smaller garage than the subject. These comparables had improvement assessments that ranged from \$35,484 to \$42,991 or from \$23.94 to \$29.85 per square foot of living area. The subject's improvement assessment of \$34,932 or \$27.86 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences with the subject, 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 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 the 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.

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:

November 17, 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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