



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

APPELLANT: Anthony Milazzo  
DOCKET NO.: 18-05476.001-R-1  
PARCEL NO.: 09-14-326-008

The parties of record before the Property Tax Appeal Board are Anthony Milazzo, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines, 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:** \$108,152  
**IMPR.:** \$285,018  
**TOTAL:** \$393,170

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 part one-story and part two-story single-family dwelling of brick and frame construction. The dwelling was built in 1996. Features of the home include a basement, central air conditioning, three fireplaces and a four-car attached garage. The property has a 53,413 square foot site and is located in St. Charles, St. Charles Township, Kane County.<sup>1</sup>

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2016 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of

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<sup>1</sup> The descriptive information about the subject property was taken from the Property Tax Appeal Board's decision issued for the 2016 tax year regarding the subject property in Docket No. 16-01523.001-R-1, a copy of which was submitted by the appellant.

an appeal before the Property Tax Appeal Board a prior year under Docket Number 16-01523.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$315,833 based on equity and the weight of the evidence submitted by the parties. The appellant submitted an affidavit asserting the property was occupied by owner for the 2016, 2017 and 2018 tax years.<sup>2</sup> Based on this evidence the appellant requested the subject's assessment be reduced to \$338,916, which is the product of the assessment of the subject property as established by decision of the Property Tax Appeal Board for the 2017 tax year totaling \$327,329 and the 2018 St. Charles Township equalization factor of 1.03540.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$393,170. The subject's assessment reflects a market value of \$1,178,921 when applying the 2018 three-year average median level of assessments for Kane County of 33.35% as determined by the Illinois Department of Revenue.

The board of review contends the 2018 rollover request is applicable with the decision of the Property Tax Appeal Board issued for the 2017 tax year plus the 2018 equalization factor of 1.0354 together with the value of new improvements due to remodels prior to January 1, 2018. The board of review provided a written narrative summarizing the improvements not otherwise assessed prior to January 1, 2018, which included, (A) a kitchen/bath remodel of \$250,000 (per permit) increasing the assessment by \$50,000, and (B) 2<sup>nd</sup> floor garage addition to increase square footage and bathroom count \$50,000 (per permit) through home improvement exemption resulting in an assessment of \$15,493. The board of review contends that adding the assessment of the subject property as determined by decision of the Property Tax Appeal Board for the 2017 tax year of \$327,329 adjusted by the 2018 township equalization factor of 1.0354, which equals \$338,916, to the assessment attributable to the new improvements totaling \$65,493, results in a total assessment of \$404,409. The board of review contends that it would stipulate to a revised total assessment of \$404,409, which is an increase of \$11,239 from the original total assessment of \$393,170.

The board of review also submitted a letter from the St. Charles Township Assessor noting that the subject property was purchased in August 2015 for \$947,500. She stated that in November 2015 a \$250,000 permit was taken out for a kitchen and bathroom remodel. The township assessor also noted that in May 2017 another permit was take out to finish the area above the garage, which added 697 square feet including two bedrooms, a ¾ bathroom and laundry room; a home improvement exemption is in place for this improvement. The documentation provided by the assessor included a Building Permits Issued Report disclosing that a permit was issued on May 17, 2017 in the amount of \$50,000. She concluded that the subject property is no longer the same as what was purchased in 2015 and therefore should not be valued at the 2015 sales price.

The board of review submission also indicated that 2015 was the first year of the general assessment cycle for the subject property.

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<sup>2</sup> The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-06504.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$327,329 based on an agreement of the parties. (See 86 Ill.Admin.Code 1910.90(i)).

The appellant rejected the board of review proposal arguing that pursuant to the “PTAB rollover rules the taxpayer is entitled to a rollover of a prior PTAB reduced assessment SUBJECT ONLY TO equalization.”

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2016 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2016 and 2017 tax years should not be carried forward to the 2018 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code based on this record.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2016 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that tax years 2016 and 2018 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.03540 was applied in 2018.

The Board finds, however, the record also disclosed that prior to January 1, 2018, new building improvements were added to the subject property. Section 9-160 of the Property Tax Code (35 ILCS 200/9-160) provides in part:

Valuation in years other than general assessment years. On or before June 1 in each year other than a general assessment year, in all counties with less than 3,000,000 inhabitants . . . the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the

valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. . . .

The record disclosed that 2015 was the beginning of the general assessment cycle, therefore, the 2018 tax year was not a general assessment year allowing the assessment to be adjusted in accordance with section 9-160 of the property Tax Code. Pursuant to section 9-160 of the Property Tax Code, the assessor is to list and assess all new improvements of any kind, the value of which had not previously been included in the assessment, to the extent value has been added to the property by the improvements. The Board finds that sections 9-160 and 16-185 of the Property Tax Code must be read in concert so that both have meaning. The Board finds that the assessment determined by the decision it issued for the 2016 tax year should be carried forward to the 2018 tax year adjusted by the 2017 and 2018 equalization factors as well as including the value of new improvements added to the property during those intervening tax years. The board of review provided information that building permits in the amount of \$300,000 were issued prior to January 1, 2018. The appellant did not dispute this assertion or that the home underwent remodeling or that additions were built. Adding the \$300,000 in permits to the reported purchase price of \$947,500 totals \$1,247,500. The Board recognizes that cost does not always equal value and that the proper consideration is the contributory value of any new improvements to the overall value of a property. In this case, the subject's assessment reflects a market value of \$1,178,921, which is below the sum of the purchase price and the building permits. Considering these facts, the Board finds the subject's assessment is well supported and a change is not 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: July 20, 2021



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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