



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

APPELLANT: Terry & Christie Slack
DOCKET NO.: 19-02267.001-R-1
PARCEL NO.: 09-22-101-010

The parties of record before the Property Tax Appeal Board are Terry & Christie Slack, the appellants, 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: \$41,437
IMPR.: \$83,886
TOTAL: \$125,323

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 2019 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 and brick exterior construction with 2,408 square feet of living area. The dwelling was constructed in 1987. Features of the home include a 1,083 square foot basement, that has 800 square feet of finished area, central air conditioning, a fireplace and an attached 504 square foot garage. The property is located in St. Charles, St. Charles Township, Kane County.

The appellants contend assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellants submitted information on three suggested equity comparables that are located either .03 or .10 of a mile from the subject property. The comparables are two-story dwellings of frame exterior construction containing from 2,674 to 3,364 square feet of living area. The homes were built between 1981 and 1987. The comparables have basements ranging in size from 1,170 to 1,519 square feet of building area

and finished basement area ranging from 324 to 1,000 square feet. Each comparable has central air conditioning, one or two fireplaces and garages ranging in size from 420 to 763 square feet of building area. The comparables have improvement assessments ranging from \$74,740 to \$104,242 or from \$27.95 to \$31.67 per square foot of living area. Based on this evidence the appellants requested that the subject's total assessment be reduced to \$114,158.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,323. The subject property has an improvement assessment of \$83,886 or \$34.84 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 that are located from .30 to .41 of a mile from the subject property. The comparables are two-story dwellings of frame or frame and brick exterior construction containing either 2,415 to 2,416 square feet of living area. The homes were built in 1987. The comparables have basements ranging in size from 1,064 to 1,118 square feet of building area and finished basement area ranging from 532 to 802 square feet. Each comparable has central air conditioning and a garage ranging in size from 431 to 480 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$82,128 to \$86,746 or from \$34.01 to \$35.92 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 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 finds the best evidence of assessment equity to be the board of review's comparables. These comparables are most similar to the subject in location, style, age, size and most features. These most similar comparables have improvement assessments ranging from \$82,128 to \$86,746 or from \$34.01 to \$35.92 per square foot of living area. The subject's improvement assessment of \$83,886 or \$34.84 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds that the subject's improvement assessment is supported. The Board gave less weight to the appellants' comparables due to their differences in dwelling size and/or age, when compared to the subject property. 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.

¹ Specific information regarding the appellant's comparables was gleaned from the board of review's submission, as the appellant's comparable grid was incomplete.

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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