



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

APPELLANT: Margaret Schmiedeknecht
DOCKET NO.: 19-02270.001-R-1
PARCEL NO.: 15-13-233-021

The parties of record before the Property Tax Appeal Board are Margaret Schmiedeknecht, the appellant, 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: \$19,946
IMPR.: \$78,878
TOTAL: \$98,824

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 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 one-story “Camelback” style dwelling with frame and brick construction containing 1,763 square feet of living area. The dwelling was constructed in 2007. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and an attached 440 square foot garage. The property is located in Aurora, Aurora Township, Kane County.

The appellant contends assessment inequity with respect to the subject’s improvement as the basis of the appeal. In support of this argument the appellant submitted information on three suggested equity comparables that are located from .24 to .27 of a mile from the subject property. The comparables are one-story “Palm Springs” or “Monte Carlo” style dwellings with frame and brick exterior construction containing either 1,866 or 1,967 square feet of living area. The homes were built in either 2009 or 2010 and one comparable has a crawl-space foundation.

Other features of the comparables include central air conditioning and either 420 or a 462 square foot garage. The comparables have improvement assessments of \$80,218 and \$83,452 or \$42.42 and \$42.98 per square foot of living area. Based on this evidence the appellant requested that the subject's total assessment be reduced to \$95,384.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,824. The subject property has an improvement assessment of \$78,878 or \$44.74 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three suggested equity comparables that are located from .18 to .24 of a mile from the subject property. The comparables are similar one-story "Camelback" style dwellings with frame and brick exterior construction containing 1,763 square feet of living area. The homes were built between 2004 and 2006. Two comparables have crawl-space foundations. Other features of the comparables include central air conditioning and a 440 square foot garage. The comparables have improvement assessments of \$77,139 or \$43.75 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 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 Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables are the same "Camelback" style dwelling as the subject and are also most similar to the subject in location, size and most features. However, the best comparables are slightly older than the subject and lack a fireplace, when compared to the subject. Nevertheless, these most similar comparables have improvement assessments of \$77,139 or \$43.75 per square foot of living area. The subject's improvement assessment of \$78,878 or \$44.74 per square foot of living area falls slightly above the improvement assessments of the best comparables in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's slightly higher improvement assessment is justified. The Board gave less weight to the appellant's comparables due to their differences in dwelling style, size and features, when compared to the subject property. 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 warranted.

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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