



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

APPELLANT: Anthony and Juana Leaks  
DOCKET NO.: 19-02325.001-R-1  
PARCEL NO.: 15-18-231-009

The parties of record before the Property Tax Appeal Board are Anthony and Juana Leaks, 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:** \$10,394  
**IMPR.:** \$65,702  
**TOTAL:** \$76,096

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 is improved with a one-story dwelling of frame construction with 1,742 square feet of living area. The dwelling was built in 1988. Features of the home include a partial basement, central air conditioning, one fireplace, and an attached two-car garage with 418 square feet of building area. The subject property also has a detached 400 square foot garage, and a 64 square foot shed. The property has a 10,394 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. The appellants were not requesting an assessment reduction to the land assessment. In support of this argument the appellants submitted information on three equity comparables described as being improved with one-story dwellings of frame construction ranging in size from 1,260 to 1,299 square feet of living area. The dwellings were built from 1965 to 1968. The appellants indicated that each property has a partial or full unfinished basement, each property

has central air conditioning, on comparable has one fireplace, and each comparable has a garage ranging in size from 288 to 440 square feet of building area. The comparables have improvement assessments ranging from \$43,390 to \$45,673 or from \$33.40 to \$35.55 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$56,206 or \$32.26 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 \$76,006. The subject property has an improvement assessment of \$65,702 or \$37.72 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that were identified by the township assessor. The comparables are improved with one-story dwellings of frame construction that range in size from 1,740 to 2,041 square feet of living area. The homes were built from 1987 to 1992. Each property has a basement, central air conditioning, and a garage ranging in size from 456 to 768 square feet of building area. Three comparables have one or two fireplaces. The comparables are located within .15 miles of the subject property. The comparables have improvement assessments ranging from \$62,858 to \$77,200 or from \$36.13 to \$37.82 per square foot of living area. The assessor noted the subject property has an additional 400 square foot detached garage.

In rebuttal the township assessor asserted that each of the appellants' comparables has more depreciation than the subject, due to age, and are smaller than the subject dwelling. A grid of the appellants' comparables provided by the assessor indicated that comparable #2 has no basement.

The board of review contends the evidence it submitted supports the assessment.

### **Conclusion of Law**

The appellants 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 comparables submitted on behalf of the board of review. The comparables provided by the board of review are more similar to the subject dwelling in age and size than are the comparables provided by the appellants. The primary difference between the board of review comparables and the subject property is the subject's additional detached garage with 400 square feet of building area, which would require upward adjustments to make the comparables more equivalent to the subject property. The board of review comparables have improvement assessments that range from \$62,858 to \$77,200 or from \$36.13 to \$37.82 per square foot of living area. The subject's improvement assessment of \$65,702 or \$37.72 per square foot of living area falls within the range established by the best comparables in this record and well supported given the subject's

additional detached garage. Less weight was given the appellants' comparables due to their older age and smaller dwelling size in relation to the subject dwelling. 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: August 24, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Anthony and Juana Leaks  
1941 Sapphire Lane  
Aurora, IL 60506

COUNTY

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