



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

APPELLANT: Suzy Sa Sun  
DOCKET NO.: 19-02439.001-R-1  
PARCEL NO.: 11-24-227-006

The parties of record before the Property Tax Appeal Board are Suzy Sa Sun, the appellant; 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:** \$27,878  
**IMPR.:** \$80,290  
**TOTAL:** \$108,168

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 is improved with a two-story dwelling with a vinyl siding exterior containing 2,183 square feet of living area. The dwelling was built in 2000. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 445 square feet of building area. The property has a 9,680 square foot site and is located in Geneva, Blackberry Township, Kane County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, appellant submitted information on four equity comparables improved with two-story dwellings with aluminum, vinyl or brick and vinyl exteriors ranging in size from 2,152 to 2,214 square feet of living area. The dwellings were built in 2000 or 2002. Each property has an unfinished basement, central air conditioning, one fireplace, and a two-car garage ranging in size from 437 to 444 square feet of building area. Each property has the same assessment neighborhood code as the subject property. The comparables have improvement

assessments ranging from \$78,072 to \$79,786 or from \$36.04 to \$36.28 per square foot of living area.

The appellant requested the subject's improvement assessment be reduced to \$75,140 or \$34.42 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 \$108,168. The subject property has an improvement assessment of \$80,290 or \$36.78 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis provided by the township assessor using the appellant's comparables and three additional comparables provided by the assessor. The three additional comparables are improved with two-story dwellings with vinyl or aluminum siding exteriors that range in size from 2,107 to 2,180 square feet of living area. The homes were built in 2000 or 2002. Each property has an unfinished basement, one fireplace, and a two-car garage ranging in size from 437 to 451 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$77,476 to \$82,947 or from \$36.59 to \$38.05 per square foot of living area. The township assessor explained in a written narrative that there are slight differences in the building assessments due to improvements such as porches, patios, and decks. He stated that the comparables he selected are composed of the same "Chapman" model as the subject, with the same basement type, and the same open space lots.

The board of review contends the evidence supports the subject's assessment as just and equitable.

### **Conclusion of Law**

The appellant 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 on this basis.

The parties submitted information on seven equity comparables improved with dwellings similar to the subject dwelling in style, age, and features to support their respective positions. The comparables have improvement assessments ranging from \$77,476 to \$82,947 or from \$36.04 to \$38.05 per square foot of living area. The subject has an improvement assessment of \$80,290 or \$36.78 per square foot of living area, which is within the range of the improvement assessments established by the comparables demonstrating the subject is being equitably assessed.

The provision for uniformity of taxation and valuation found in the Illinois constitution does not require mathematical equality. 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 properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

Based on this evidence the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

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:

May 18, 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

Suzy Sa Sun  
39W082 Shannon Square  
Geneva, IL 60134

COUNTY

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