



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

APPELLANT: Margaret Schmiedeknecht
DOCKET NO.: 20-01074.001-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: \$21,528
IMPR.: \$85,133
TOTAL: \$106,661

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 2020 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 dwelling of frame construction with 1,763 square feet of living area. The dwelling was constructed in 2007. Features of the home include central air conditioning, a fireplace, and a 440 square foot garage. The property has a 6,300 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument the appellant submitted information on three equity comparables improved with one-story homes of frame construction ranging in size from 1,848 to 2,089 square feet of living area. The dwellings were built in 2005 or 2007. The comparables each have a 420 or 440 square foot garage. Two of the homes each have central air conditioning. The comparables are located within the same assessment neighborhood code as the subject property. The comparables have

improvement assessments ranging from \$85,636 to \$94,792 or from \$45.37 to \$46.33 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$80,710 or \$45.78 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 \$106,661. The subject property has an improvement assessment of \$85,133 or \$48.29 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 improved with one-story homes of frame construction. The dwellings each have 1,763 square feet of living area and were each built from 2004 to 2006. The homes each have central air conditioning and a 440 square foot garage. The comparables are located from 0.18 to 0.24 of a mile from the subject property. The comparables each have improvement assessments of \$83,256 or \$47.22 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

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.

The record contains a total of six comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3, which have larger homes than the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the board of review's comparables, which are similar or nearly identical to the subject in dwelling size, age, location, and most features. These comparables have improvement assessments of \$83,256 and \$85,636 or \$46.33 and \$47.22 per square foot of living area. The subject's improvement assessment of \$85,133 or \$48.29 per square foot of living area is bracketed by the best comparables in terms of improvement assessment and above the best comparables on a per square foot basis. Given the subject's slightly newer age, a per square foot assessment above the range appears to be justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appears to exist on the basis of the evidence.

For the foregoing reasons, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is 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:

February 15, 2022



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

Margaret Schmiedeknecht, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

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