



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

APPELLANT: Joe Carbonara  
DOCKET NO.: 20-05111.001-R-1  
PARCEL NO.: 12-26-384-004

The parties of record before the Property Tax Appeal Board are Joe Carbonara, the appellant, by attorney Spiro G. Zarkos, of Verros Berkshire, PC 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:** \$40,655  
**IMPR.:** \$147,992  
**TOTAL:** \$188,647

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 two-story dwelling of brick and frame construction with 3,387 square feet of living area. The dwelling is approximately 11 years old. Features of the home include a basement, central air conditioning, a fireplace, a four-car garage, and an inground pool.<sup>1</sup> The property has a 19,602 square foot site and is located in Batavia, Batavia 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 two-story homes of brick and frame construction ranging in size from 3,157 to 3,520 square feet of living area.

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<sup>1</sup> The parties differ regarding the subject's inground pool and garage size. The Board finds the best evidence of the inground pool and garage size is found in the subject's property record card presented by the board of review.

The dwellings are from 7 to 17 years old. The homes each have a basement with finished area, a fireplace, and a three-car or a four-car garage. Two of the comparables each have central air conditioning. The comparables are located 0.20 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$121,886 to \$139,458 or from \$38.27 to \$39.62 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$131,521 or \$38.83 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 \$188,647. The subject property has an improvement assessment of \$147,992 or \$43.69 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 two-story homes of brick or brick and frame construction ranging in size from 3,379 to 3,559 square feet of living area. The dwellings were built in 2008 or 2016. The comparables each have a basement, central air conditioning, a fireplace, and a garage ranging in size from 727 to 890 square feet of building area. Comparables #2 and #3 each have an inground pool. The comparables are located within 0.09 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$147,798 to \$165,173 or from \$43.74 to \$46.41 per square foot of living area.

The board of review also submitted a letter in which it argued that the subject's assessment is justified by its 95% percent brick exterior custom construction, curb appeal, large lot size, 4-car garage, and inground pool. The board of review further contends that the appellant's comparables have 25% or less brick exterior construction and lack curb appeal as compared to the subject.

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 and to the board of review's comparable #1 due to their lack of an inground pool which the subject features.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2 and #3, which are similar to the subject in dwelling size, location, and most features. The best comparables have improvement assessments of \$147,798 and \$165,173 or \$43.74 and \$46.41 per square foot of living area, respectively. The subject's improvement assessment of \$147,992 or \$43.69 per square foot of living area is bracketed by the best comparables in terms of total improvement assessment and is slightly below the best comparables on a per square foot basis. Based on this record, and after considering appropriate adjustments to the comparables for differences, 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 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

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