



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

APPELLANT: Charles Martens & Margaret Dula  
DOCKET NO.: 20-05581.001-R-1  
PARCEL NO.: 09-33-177-024

The parties of record before the Property Tax Appeal Board are Charles Martens & Margaret Dula, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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:** \$25,882  
**IMPR.:** \$59,333  
**TOTAL:** \$85,215

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 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 and brick construction with 1,465 square feet of living area. The dwelling was constructed in 1964. Features of the home include a basement with 1,000 square feet of finished area, central air conditioning, and a 264 square foot garage. The property has a 6969.60 square foot site<sup>1</sup> and is located in St. Charles, St. Charles Township, Kane County.

The appellants contend 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 appellants submitted information on eight equity comparables improved with one-story homes of frame or frame and brick construction. The dwellings range in size from 1,324 to

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<sup>1</sup> The appellants did not provide the subject property's lot size. The Board finds that the best evidence of the subject's lot size is found in the board of review's grid analysis.

1,470 square feet of living area and were built from 1958 to 1965. The comparables each have a basement with 150 to 735 square feet of finished area, central air conditioning, and a garage ranging in size from 264 to 616 square feet of building area. Two of the homes each have a fireplace. The comparables are located from 0.11 to 0.36 of a mile from the subject property and within the same neighborhood as the subject property. The comparables have improvement assessments ranging from \$45,778 to \$55,743 or from \$34.58 to \$38.66 per square foot of living area. Based upon this evidence, the appellants requested the subject property's improvement assessment be reduced to \$53,320 or \$36.40 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 \$85,215. The subject property has an improvement assessment of \$59,333 or \$40.50 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with one-story homes of frame or frame and brick exterior construction ranging in size from 1,368 to 1,499 square feet of living area. The dwellings were built from 1959 to 1965. The comparables each have a basement with 522 to 1,104 square feet of finished area, central air conditioning, and a garage ranging in size from 264 to 672 square feet of building area. Three of the homes each have one or two fireplaces. The comparables are located from 0.03 to 0.27 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 \$55,506 to \$63,741 or from \$40.29 to \$43.04 per square foot of living area.

The board of review submitted grid analyses of the parties' comparables and a letter from the township assessor's office arguing that the subject has more amenities than the parties' comparables, including a basement with finished area and a newer 477 square foot addition, and consequently, the subject's higher assessment is justified.

Based upon this evidence, the board of review requested confirmation of the subject property's 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 record contains a total of thirteen comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #2, #4, #6, #7, and #8 and the board of review's comparable #2, which have much less finished basement area than the subject's 1,000 square feet of finished basement area. The Board also gives less weight to the board of review's

comparables #1 and #3, which have much larger garages than the subject's 264 square foot garage.

The Board finds the best evidence of assessment equity to be the appellants' comparables #3 and #5 and the board of review's comparables #4 and #5, which are similar to the subject in dwelling size, age, location and most features. These comparables have improvement assessments that range from \$51,764 to \$63,741 or from \$36.18 to \$43.04 per square foot of living area. The subject's improvement assessment of \$59,333 or \$40.50 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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:

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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APPELLANT

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COUNTY

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