



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

APPELLANT: David Goldfein
DOCKET NO.: 20-05602.001-R-1
PARCEL NO.: 03-12-201-013

The parties of record before the Property Tax Appeal Board are David Goldfein, the appellant, 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: \$78,664
IMPR.: \$153,800
TOTAL: \$232,464

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 two dwellings. Dwelling #1 is a two-story home of frame construction with 3,264 square feet of living area and Dwelling #2 is a one-story home of frame construction with 1,183 square feet of living area located on a single parcel.¹ Dwelling #1 was constructed in 1995 and features an unfinished lookout-style basement, central air conditioning, two fireplaces, a 400 square foot attached garage, a 220 square foot integral garage, an 800 square foot pole building, and a 2,080 square foot 3-sided barn. Dwelling #2 was built in 2015 and features central air conditioning, a 552 square foot garage, and a 300 square foot carport. The property has a 237,402 square foot or 5.45-acre site which is located in Barrington Hills, Dundee Township, Kane County.

¹ Additional details of the subject property not provided by the appellant have been drawn from the subject's property record card and the grid analyses presented by the board of review, which the Board finds to contain the best descriptive data of the subject.

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 six equity comparables improved with two-story homes ranging in size from 2,786 to 3,806 square feet of living area. The dwellings were built from 1987 to 2003. The homes are reported to each have a basement and a garage ranging in size from 546 to 1,080 square feet of building area. Five of the homes each have central air conditioning and one or two fireplaces. The appellant reports that the comparables are located from 0.07 to 0.20 of a mile from the subject property and within the same neighborhood as the subject property. The comparables have improvement assessments ranging from \$97,582 to \$125,018 or from \$32.85 to \$36.12 per square foot of living area.

Based upon this evidence wherein the appellant only described Dwelling #1, the appellant requested the subject property's improvement assessment be reduced to \$111,585 or \$25.09 per square foot of living area, when utilizing the total living area square footage of the two dwellings of 4,447 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$232,464. The subject property has an improvement assessment of \$153,800 or \$34.59 per square foot of living area for the two dwellings.

In support of its contention of the correct assessment the board of review submitted the subject's property record card with photographs of the subject property, grid analyses of both parties' comparables, and maps showing the distances of the parties' comparables from the subject property.² The board of review submitted a grid analysis of the appellant's comparables #1 through #5 with additional properties not presented by the appellant before the Property Tax Appeal Board.

In support of the subject's assessment, the board of review presented information on two equity comparables. Comparable #1 is improved with two dwellings situated on a 3.67-acre site: a two-story home of frame construction with 2,684 square feet of living area and a one-story home of frame construction with 675 square feet of living area. The homes were built in 1995 and 1947, respectively. The home built in 1995 has a walkout-style basement with finished area, central air conditioning, two fireplaces, and a 792 square foot garage. The home built in 1947 has a concrete slab foundation and a fireplace. Comparable #2 is improved with two dwellings on an 8.43-acre site: a one-story home of frame construction with 3,242 square feet of living area and a one-story home of frame construction with 1,140 square feet of living area. The homes were built in 1955 and 1991, respectively. The home built in 1955 has a walkout-style basement with finished area, central air conditioning, two fireplaces, and a 560 square foot garage. The home built in 1991 has a concrete slab foundation. The comparables are located 3.20 and 5.48 miles from the subject property. The comparables have improvement assessments of \$133,783 and \$163,164 or \$39.83 and \$37.23 per square foot of living area, respectively.

Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

² The grid analysis and map of the appellant's comparables presented by the board of review does not present the same comparables submitted by the appellant and therefore has no relevance in this appeal.

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 record did not support a reduction in the subject's assessment.

The record contains a total of eight comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, which each are described as improved with a single dwelling on the parcel as compared to the subject's two dwellings situated on one parcel.

On this limited record, the Board finds the best evidence of assessment equity to be the board of review's comparables, which are relatively similar to the subject in consisting of large acreage improved with two dwellings, with similar dwelling sizes and some features, even though they are located more than 3 miles from the subject property. These comparables have improvement assessments of \$133,783 and \$163,164 or \$39.83 and \$37.23 per square foot of living area, respectively. The subject's improvement assessment of \$153,800 or \$34.58 per square foot of living area is bracketed by the best comparables in this record in terms of total improvement assessment and falls below the best comparables on a per square foot basis, which appears logical given the combined square footage of living area of the subject's improvements when compared to the combined square footage of living area of the best comparables' improvements. Based on this record, and after considering appropriate adjustments to the best comparables for differences, such as age, location, finished basement area, number of garages/carports, and lack of a pole building and barn which are features of the subject property, the Board finds the record 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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