



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

APPELLANT: Leonard & Laurine Winner  
DOCKET NO.: 20-05603.001-R-1  
PARCEL NO.: 03-13-101-036

The parties of record before the Property Tax Appeal Board are Leonard & Laurine Winner, 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 **A Reduction** 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:** \$10,425  
**IMPR.:** \$39,157  
**TOTAL:** \$49,582

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 raised ranch-style dwelling of frame exterior construction with 1,536 square feet of living area. The dwelling was constructed in 1956. Features of the home include a 280 square foot garage. The property has an approximately 6,969 square foot site and is located in Carpentersville, Dundee 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 raised ranch-style homes ranging in size from 1,536 to 1,648 square feet of living area. The dwellings were built in 1955 or 1956. The homes each have a garage ranging in size from 280 to 528 square feet of building area. Five of the comparables each have central air conditioning and two of the homes each have a fireplace. The comparables are located from 0.01 to 0.31 of a mile from the

subject property and within the same neighborhood as the subject property. The comparables have improvement assessments ranging from \$32,689 to \$42,926 or from \$19.84 to \$26.55 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$39,157 or \$25.49 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 \$57,122. The subject property has an improvement assessment of \$46,697 or \$30.40 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a letter of the township assessor, together with the subject's property record card, permits for the subject property, a grid analysis of the appellants' comparables, and information on 38 equity comparables.

The township assessor contends that the subject's assessment is justified because the subject has more bathroom fixtures than four of the appellants' comparables, the condition of properties in the subject's neighborhood may vary, and the subject had several updates and improvements in 2016. In October 2016, a permit was obtained for demolition work and a second permit was obtained to "repair water damage caused by vandalism." In November 2016, a permit was obtained to install a service walk from the driveway to the home and a "small patio" near the subject's garage

The 38 equity comparables presented by the board of review in a spreadsheet are described as improved with bi-level or split-level homes. The subject is set forth as the only raised ranch-style home. The dwellings range in size from 1,456 to 1,628 square feet of living area. The dwellings were built from 1957 to 1970. The homes each have a garage ranging in size from 240 to 625 square feet of building area. No other descriptive data was provided in the spreadsheet concerning the specific characteristics of these comparables. The comparables have improvement assessments ranging from \$44,204 to \$49,797 or from \$30.26 to \$30.59 per square foot of living area.

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

In written rebuttal, the appellants argue that improvements, such as basements, garages, and other structures included in the above grade living area (AGLA) should not be considered in determining uniformity. The appellants further contend that the 2016 updates and improvements to the subject property should not be considered for assessment purposes pursuant to 35 ILCS 200/10-20, because repairs and maintenance do not increase the value of a property unless square footage is added. The appellants also state that the board of review's comparables are different style homes than the subject dwelling.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board finds the appellants' counsel's argument that improvements other than the subject dwelling's AGLA should be excluded for the purpose of determining uniformity of assessment to be without merit. The Board finds all improvements and their respective assessments are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties in order to make them more equivalent to the subject property.

Furthermore, regarding the consideration of maintenance and repairs of a property for assessment purposes, 35 ILCS 200/10-20 provides as follows:

Maintenance and repairs to residential property owned and used exclusively for a residential purpose shall not increase the assessed valuation of the property. For purposes of this Section, work shall be deemed repair and maintenance when it (1) does not increase the square footage of improvements and does not materially alter the existing character and condition of the structure but is limited to work performed to prolong the life of the existing improvements or to keep the existing improvements in a well maintained condition; and (2) employs materials, such as those used for roofing or siding, whose value is not greater than the replacement value of the materials being replaced. Maintenance and repairs, as those terms are used in this Section, to property that enhance the overall exterior and interior appearance and quality of a residence by restoring it from a state of disrepair to a standard state of repair do not "materially alter the existing character and condition" of the residence.

Accordingly, the Board gives little weight to the October 2016 permits for the subject property, which indicate that work was done to restore the subject property from a state of disrepair caused by water damage resulting from vandalism. The Board finds that the October 2016 repairs should not increase the subject's assessed value based on the evidence provided herein so long as the replacement items were similar to the originals. The Board further finds that the work described in the November 2016 permit to install a service walk and "small patio" did increase the square footage of the subject's improvements and could properly increase the subject's assessed value, to the extent those items are uniformly assessed in the jurisdiction.

The record contains a total of 46 comparables for the Board's consideration. The Board gives less weight to the board of review's comparables, which are different style homes than the subject dwelling. Furthermore, the board of review has not presented any evidence of the proximity of such properties to the subject or the amenities and/or features of these homes other than their garages.

The Board finds the best evidence of assessment equity to be the appellant's comparables, which are similar to the subject in dwelling style, dwelling size, age, location, and most features. These comparables have improvement assessments that range from \$32,689 to \$42,926 or from \$19.84 to \$26.55 per square foot of living area. The subject's improvement assessment of \$46,697 or \$30.40 per square foot of living area falls above 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, the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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