



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

APPELLANT: Jody & Ronda Leonard  
DOCKET NO.: 20-05608.001-R-1  
PARCEL NO.: 14-04-457-002

The parties of record before the Property Tax Appeal Board are Jody & Ronda Leonard, 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:** \$29,754  
**IMPR.:** \$188,036  
**TOTAL:** \$217,790

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 two-story dwelling of stone and other exterior construction with 4,126 square feet of living area. The dwelling was constructed in 2006. Features of the home include a walkout-style basement with finished area, central air conditioning, two fireplaces, and a 902 square foot garage.<sup>1</sup> The property has a 16,988 square foot site and is located in Sugar Grove, Sugar Grove Township, Kane County.

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<sup>1</sup> Additional details of the subject property not reported by the appellants are found in the subject's property record card and grid analysis presented by the board of review, which the Board finds to be the best evidence of the subject's amenities. The parties differ regarding the subject's finished basement area; however, the property record card discloses a building permit was issued on May 7, 2007 for basement improvements at a construction cost of \$40,000.

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 two-story homes ranging in size from 3,809 to 4,235 square feet of living area. The dwellings were built from 2005 to 2016. The homes each have an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 757 to 1,028 square feet of building area. The comparables are located from 0.07 to 0.30 of a mile from the subject property and within the same neighborhood as the subject property. The comparables have improvement assessments ranging from \$151,093 to \$174,712 or from \$35.98 to \$43.45 per square foot of living area. Based upon this evidence, the appellants requested the subject property's improvement assessment be reduced to \$171,214 or \$41.50 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 \$217,790. The subject property has an improvement assessment of \$188,036 or \$45.57 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, the subject's property record card, information on five equity comparables set forth on two grids, and maps showing the proximity of the board of review's comparables to the subject. The first grid of two comparables includes sales data which is irrelevant to this equity argument. The second grid of three comparables has been renumbered as #3, #4, and #5, respectively.

The township assessor contends that the appellants' comparables lack a finished basement which is a feature of the subject, and that the board of review's comparables support the subject's assessment.

The board of review's comparables are improved with two-story homes of brick, stone and frame, stone and other, or stone, frame, and brick exterior construction. The homes range in size from 3,992 to 4,285 square feet of living area and were built from 2005 to 2018. The dwellings each have a basement, one of which has a lookout-style basement with finished area and one of which has a walkout-style basement. The homes each have one to three fireplaces and a garage ranging in size from 517 to 1,136 square feet of building area. Comparable #4 has an inground pool. The comparables are located from 0.08 to 0.31 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 \$182,944 to \$198,416 or from \$43.67 to \$47.31 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 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.

As an initial matter, the Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

The record contains a total of fourteen comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #3, #6, and #7 and the board of review's comparables #2 and #3, which each have a much newer home built from 2014 to 2018 than the subject dwelling built in 2006. The Board gives less weight to the board of review's comparable #4 due to its inground pool which the subject does not have.

The Board finds the best evidence of assessment equity to be the appellants' comparables #2, #4, #5, and #8 and the board of review's comparables #1 and #5, which are relatively similar to the subject in dwelling size, age, location, and some features. These comparables have improvement assessments that range from \$152,852 to \$188,268 or from \$38.47 to \$43.94 per square foot of living area. The subject's improvement assessment of \$188,036 or \$45.57 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment but above the range on a per square foot basis, which appears to be justified given the subject's finished basement area and larger dwelling size given the economies of scale when compared to the board of review's comparable #5, which is the comparable most similar to the subject in this record and has an improvement assessment of \$188,268 or \$43.94 per square foot of living area. Based on this record, and after considering appropriate adjustments to the best comparables for differences from 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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COUNTY

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