



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

APPELLANT: Timothy Schening  
DOCKET NO.: 20-05634.001-R-1  
PARCEL NO.: 08-26-404-003

The parties of record before the Property Tax Appeal Board are Timothy Schening, 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:** \$29,121  
**IMPR.:** \$154,194  
**TOTAL:** \$183,315

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 2-story dwelling of frame and brick exterior construction with 3,559 square feet of living area. The dwelling was constructed in 2004. Features of the home include a walkout basement with finished area,<sup>1</sup> central air conditioning, a fireplace, and a 1,396 square foot garage. The property has a 15,337 square foot site and is located in Campton, Campton Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales located within 0.38 of a mile from the subject. The parcels range in size from 8,160 to 14,957 square feet of land area and are improved with 2-story homes of frame or frame and brick exterior construction ranging in size

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<sup>1</sup> Additional details regarding the subject property not reported by the appellant are found in the board of review's evidence.

from 3,062 to 4,000 square feet of living area. The dwellings were built from 2003 to 2007. Each home has a basement, three of which have finished area, one of which is a walkout basement, and two of which are lookout basements.<sup>2</sup> Other features include central air conditioning, a fireplace, and a garage ranging in size from 453 to 850 square feet of building area. The comparables sold from April 2019 to September 2020 for prices ranging from \$390,000 to \$538,000 or from \$118.33 to \$141.82 per square foot of living area, including land.

As part of the appeal, the appellant disclosed that the subject property is an owner-occupied residence. The Board takes judicial notice that this property was the subject matter of an appeal before the Board the prior year under Docket Number 19-009524.001-R-1. In that appeal the Board issued a decision lowering the assessment of the subject property to \$181,000 based on the agreement of the parties.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$183,315. The subject's assessment reflects a market value of \$550,165 or \$154.58 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Kane County of 33.32% as determined by the Illinois Department of Revenue.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2020 an equalization factor of 1.01490 was applied to non-farm properties in Campton Township.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales, together with a grid analysis of six of the appellant's comparables and maps depicting the locations of these comparables in relation to the subject. The board of review's comparables are located within 0.37 of a mile from the subject. The parcels range in size from 13,950 to 15,334 square feet of land area and are improved with 2-story homes of frame and brick or frame, brick, and stone exterior construction ranging in size from 2,904 to 3,439 square feet of living area. The dwellings were built from 2003 to 2005. Each home has a basement with finished area, three of which are walkout basements and two of which are lookout basements, central air conditioning, a fireplace, and a garage ranging in size from 708 to 723 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from August 2017 to February 2020 for prices ranging from \$485,000 to \$520,000 or from \$148.45 to \$169.04 per square foot of living area, including land.

The board of review submitted notes from the township assessor's office contending that the appellant's comparable #4 is similar to the subject in basement type and finished area, but the other comparables lack a walkout basement feature. The assessor asserted that the appellant's comparables all have smaller garages than the subject.

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<sup>2</sup> The board of review reported in its grid analysis of six of the appellant's comparables additional details regarding the basements of six of these comparables not reported by the appellant, which were not refuted by the appellant in written rebuttal.

Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal the appellant argued that the board of review's comparables #1 through #4 sold too remote in time from the assessment date and that the board of review's comparable #3 is a smaller home than the subject.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) no reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Board for the 2019 tax year under Docket No. 19-09524.001-R-1 in which a decision was issued based upon the agreement of the parties reducing the subject's assessment to \$181,000. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2020 tax years are within the same general assessment period and an equalization factor of 1.01490 was applied in Campton Township in 2020. Furthermore, the decision of the Board for the 2019 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$183,697, which is greater than the 2020 assessment of the subject property of \$183,315.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains a total of fourteen comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #1 through #4 which sold less proximate in time to the assessment date than other comparables in this record. Moreover, the board of review's comparable #3 has an inground swimming pool unlike the subject. The Board also gives less weight to the appellant's comparables #3, #4, #5, and #8, which are less similar to the subject in dwelling size than other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, #6, #7, and #9 and the board of review's comparable #5, which are similar to the subject in dwelling size, age, location, and some features, although these comparables have smaller lots and garages than the subject and four of these comparables lack finished basement area that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$410,000 to \$510,000 or from \$118.33 to \$148.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$550,165 or \$154.58 per square foot of living area, including land, which is above the range established by the best comparable sales in this record, but appears to be justified given the subject's larger lot, larger garage size, and walkout basement with finished area. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

May 16, 2023



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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