



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

APPELLANT: Olivia Gallardo & Romulo Garcia  
DOCKET NO.: 20-05639.001-R-1  
PARCEL NO.: 06-21-127-003

The parties of record before the Property Tax Appeal Board are Olivia Gallardo & Romulo Garcia, 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:** \$19,381  
**IMPR.:** \$74,934  
**TOTAL:** \$94,315

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 brick exterior construction with 1,629 square feet of living area. The dwelling was constructed in 1967. Features of the home include a walkout-style basement with finished area and a second kitchen, central air conditioning, a fireplace, a 952 square foot attached garage, a 900 square foot detached garage, and a 220 square foot carport.<sup>1</sup> The home has a walkout-style basement with finished area, including an in-law suite with a kitchen, two bedrooms, a bathroom, and laundry. The property has a 37,500 square foot site and is located in Elgin, Elgin 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

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<sup>1</sup> Additional details of the subject property 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 appellant submitted information on eight equity comparables improved with one-story homes ranging in size from 1,247 to 1,716 square feet of living area. The dwellings were built from 1957 to 1972. The homes each have an unfinished basement and a garage ranging in size from 320 to 1,007 square feet of building area. Three of the comparables each have a fireplace and five of the comparables each have central air conditioning. The comparables are located from 0.12 to 0.38 of a mile from the subject property and within the same neighborhood as the subject property. The comparables have improvement assessments ranging from \$47,695 to \$59,501 or from \$31.20 to \$39.92 per square foot of living area. Based upon this evidence, the appellants requested the subject property's improvement assessment be reduced to \$58,815 or \$36.11 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 \$94,315. The subject property has an improvement assessment of \$74,934 or \$46.00 per square foot of living area.

In response to the appeal, the board of review submitted a letter prepared by the township assessor. The township assessor contends that the subject's assessment is justified because it has more amenities than the parties' comparables.

The board of review also submitted the subject's property record card with schematic drawings and photographs, along with a grid analysis with additional descriptive details of comparables presented to the board of review by the appellants (two of which are not the same comparables the appellants have presented to the Board).

In support of its contention of the correct assessment the board of review presented the township assessor's six comparables, where comparable #5 is the same as the appellants' comparable #6. The comparables are improved with one-story homes of frame or brick exterior construction ranging in size from 1,395 to 1,553 square feet of living area. The dwellings were built from 1957 to 1985. The comparables each have a basement, three of which each have finished area. Three of the homes each have central air conditioning and four of the homes each have a fireplace. Five of the homes each have a garage ranging in size from 312 to 1,048 square feet of building area. Two of the comparables are located in the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$55,353 to \$60,870 or from \$37.59 to \$43.63 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 state that the board of review's comparables support a reduction in the subject's assessment based on building price per square foot.

### **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 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.

The record contains a total of fourteen comparables, with one common property, for the Board's consideration. The Board gives less weight to the appellants' comparables #4, #5, #7 and #8, due to their smaller dwelling sizes when compared to the subject dwelling. The Board gives less weight to the board of review's comparables #1, #3, #4, and #6, due to their dissimilar locations outside of the subject's neighborhood.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1, #2, and #3, the appellants' comparable #6/board of review's comparable #5, along with the board of review's comparable #2, which are relatively similar to the subject in dwelling size, design, age, and location; however, the Board finds each of these comparables are inferior to the subject in that none have a walkout-style basement with finished area and a second kitchen, a second garage, or a carport like the subject features. The best comparables have improvement assessments that range from \$49,510 to \$60,518 or from \$31.20 to \$41.11 per square foot of living area. The subject's improvement assessment of \$74,934 or \$46.00 per square foot of living area falls above the range established by the best comparables in this record, but appears to be justified given its superior features. Based on this record, and after considering appropriate adjustments to the best comparables for differences, 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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