



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

APPELLANT: Michael & Kathy Hendershott
DOCKET NO.: 20-05644.001-R-1
PARCEL NO.: 12-09-353-018

The parties of record before the Property Tax Appeal Board are Michael & Kathy Hendershott, 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: \$42,663
IMPR.: \$123,938
TOTAL: \$166,601

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 frame and brick exterior construction with 3,116 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 3-car garage.¹ The property has an 11,812 square foot site and is located in Geneva, Geneva 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 32 equity comparables improved with two-story homes

¹ Additional details regarding 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.

ranging in size from 2,823 to 3,426 square feet of living area. The dwellings were built from 1992 to 2002. The homes each have a basement and central air conditioning. Thirty of the comparables each have a fireplace. No other characteristics, such as garage amenities, were provided in the grid analysis. The comparables are located from 0.06 to 0.48 of a mile from the subject property and within the same neighborhood as the subject property. The comparables have improvement assessments ranging from \$70,027 to \$124,120 or from \$34.84 to \$21.68 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$110,247 or \$35.38 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 \$166,601. The subject property has an improvement assessment of \$123,938 or \$39.77 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, and information on eight equity comparables.

The township assessor contends that the subject's assessment is justified because the subject property had "a major kitchen remodel" in 2017 and the subject's assessment falls within the parties' comparables. The township assessor states that the appellants failed to provide all information relevant to the amenities of the appellants' comparables, such as exterior construction, finished basements, and garage size, and thus, the appellants' comparables should not be considered. The township assessor further states that the comparables presented by the board of review are similar to the subject in dwelling size, exterior construction, and garage size. Although a proximity map was referenced in the letter, none was provided.

The board of review's eight comparables are improved with two-story homes of frame and brick, frame and stone, or brick and aluminum exterior construction ranging in size from 3,112 to 3,256 square feet of living area. The dwellings were built from 1991 to 2000. The homes each have a basement with finished area, one or two fireplaces, and a 3-car garage. Two of the comparables each have a walkout-style basement and three of the comparables each have an English-style basement. The comparables are located from 0.27 to 0.53 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 \$124,107 to \$134,700 or from \$39.64 to \$41.97 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 state that the board of review's comparables support a reduction in the subject's assessment based on the building price per square foot. The appellants further state that the board of review's comparables are dissimilar from the subject in features, such as basement size, plumbing fixtures, basement type, and porches.

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 evidence of record does not support a reduction in the subject's assessment.

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 40 comparables for the Board's consideration. The Board gives less weight to the appellants' comparables because the appellants failed to provide adequate information about the features or amenities of such comparables. In order for the Board to properly evaluate the comparables, it is necessary to have the salient features and amenities of the comparables presented to the Board so that the Board can conduct a meaningful analysis of their comparability or similarity to the subject property and determine possible adjustments to the comparables needed to make them more equivalent to the subject property. Conversely, the board of review's grid analysis included the salient features and amenities of each of the board of review's comparables, which adds credibility to its evidence.

The Board gives less weight to the board of review's comparables #2 through #6, which each have walkout-style or English-style basements compared to the subject's conventional basement feature.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #7, and #8, which are similar to the subject in dwelling size, location, and most features. These comparables have improvement assessments that range from \$130,521 to \$134,700 or from \$40.09 to \$41.97 per square foot of living area. The subject's improvement assessment of \$123,938 or \$39.77 per square foot of living area falls below the range established by the best comparables in this record, which is logical because the subject dwelling is slightly older than the best comparables. Based on this record, and after considering appropriate adjustments to the best comparables for differences, the Board finds that 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael & Kathy Hendershott, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Kane County Board of Review
Kane County Government Center
719 Batavia Ave., Bldg. C, 3rd Fl.
Geneva, IL 60134