



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

APPELLANT: Gail and Robert Polanek  
DOCKET NO.: 21-03025.001-R-1  
PARCEL NO.: 15-12-457-018

The parties of record before the Property Tax Appeal Board are Gail and Robert Polanek, the appellants; 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:** \$16,330  
**IMPR.:** \$115,443  
**TOTAL:** \$131,773

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a 2019 final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2021 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 part 1-story part 2-story dwelling of frame and brick face exterior construction with 2,756 square feet of living area. The dwelling was constructed in 2007. Features of the home include a basement, central air conditioning, a fireplace, and a 357 square foot garage. The property has a 6,534 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellants contend the assessment of the subject property as established by the decision of the Board for the 2019 tax year should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellants disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Board for the 2019 tax year under Docket Number 19-02352.001-R-1. In that appeal, the Board issued a decision lowering the assessment of the subject property to \$115,000 based on

the evidence submitted by the parties. The appellants asserted that tax years 2019 and 2021 are within the same general assessment period.

The Board further takes judicial notice that this property was the subject matter of an appeal before the Board for the 2020 tax year under Docket Number 20-08972.001-R-1. In that appeal the Board issued a decision lowering the assessment of the subject property to \$124,120.

The appellants also presented information on three comparable sales located within 1/3 of a block from the subject. The comparables sold in June and July 2017 for prices ranging from \$276,000 to \$326,000 or from \$117.25 to \$166.37 per square foot of living area, including land.

Based on this evidence the appellants requested a reduction in the subject's assessment to \$115,000 which would reflect a market value of \$345,035 or \$125.19 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,773. The subject's assessment reflects a market value of \$395,359 or \$143.45 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Kane County of 33.33% 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 2021 an equalization factor of 1.07660 was applied to non-farm properties in Aurora Township.

Based on this record the board of review agreed to stipulate to a total revised assessment of \$133,628.

The appellants were notified of the proposed revised assessment and rejected the offer. In written rebuttal, the appellants argued the 2021 tax year assessment should be calculated as follows: \$115,000 (2019 tax year assessment) x 1.0766 (2021 equalization factor) = \$123,809. The appellants acknowledged that the 2020 tax year assessment was calculated as \$115,000 multiplied by the 2020 equalization factor.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2019 tax year should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15).

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 appeals before the Board for the 2019 and 2020 tax years under Docket Numbers 19-02352.001-R-1 and 20-08972.001-R-1 in which decisions were issued based upon the evidence presented by the parties reducing the subject's assessment to \$115,000 and \$124,120, respectively. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2021 tax years are within the same general assessment period and an equalization factor of 1.07660 was applied in Aurora Township in 2021. Furthermore, the decisions of the Board for the 2019 and 2020 tax years have not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value.

The Board finds that Section 16-185 of the Property Tax Code is unambiguous in stating that if the Board issues a decision lowering the assessment of an owner-occupied dwelling that assessment is to remain the same during the remainder of the general assessment period, subject to equalization, with two exceptions not applicable here. Given the terms of Section 16-185 of the Code, the Board has given no consideration to the comparable sales data submitted by the appellants.

Therefore, the Board finds if the assessment as established by decision for the 2019 tax year is carried forward through the 2021 tax year subject only to the equalization factors applied in 2020 and 2021, pursuant to the dictates of Section 16-185 of the Property Tax Code, the subject's assessment would be increased to \$133,628. After considering the requirements of section 16-185 of the Property Tax Code, the Board finds that a reduction in the subject's assessment is not warranted.

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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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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