



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

APPELLANT: William J & Katherin Jahnke
DOCKET NO.: 21-05350.001-R-1
PARCEL NO.: 14-20-205-016

The parties of record before the Property Tax Appeal Board are William J & Katherin Jahnke, the appellants, by attorney Nicholas Jordan, of Worsek & Vihon in Chicago; 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: \$20,310
IMPR.: \$94,978
TOTAL: \$115,288

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 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 2-story dwelling of frame and masonry exterior construction with 3,000 square feet of living area. The dwelling was constructed in 2016 and is approximately 5 years old. Features of the home include an unfinished “lookout” basement, central air conditioning, and a garage with 460 square feet of building area.¹ The property has a 10,890 square foot site and is located in Sugar Grove, Sugar Grove Township, Kane County.

¹ The grid analysis submitted by the board of review depicts the subject as having an integrated garage with 182 square feet of building area, however, the subject’s property record card indicates that the subject does not have an integrated garage. The Board finds the most reliable evidence is the information contained in the subject’s property record card.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis with information on three equity comparables located within .4 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as 2-story homes ranging in size from 3,488 to 3,498 square feet of living area. Each home is 8 years old. The comparables are described as each having a full unfinished basement, central air conditioning, and an attached garage ranging in size from 620 to 713 square feet of building area. The improvement assessments of the comparables range from \$101,657 to \$104,333 or from \$29.15 to \$29.83 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,288. The subject property has an improvement assessment of \$94,978 or \$31.66 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a copy of the property record card for the subject property along with a grid analysis with information on five equity comparables located within 1 mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story dwellings with vinyl or brick and vinyl exteriors ranging in size from 2,893 to 3,054 square feet of living area. The homes were built from 2013 to 2015 and each home features an unfinished basement, central air conditioning, and a garage ranging in size from 410 to 683 square feet of building area. Comparable #1 has a walkout basement, and comparable #2 has a "lookout" basement. Four comparables are reported to have an additional integral garage ranging in size from 205 to 386 square feet of building area. Four dwellings have a fireplace. The comparables have improvement assessments that range from \$95,966 to \$98,813 or from \$32.12 to \$33.75 per square foot of living area. In further support of the subject's improvement assessment, the board of review through the township assessor submitted a memorandum arguing that the comparables submitted by the board of review are more similar to the subject in design, dwelling size and garage size than the appellants' comparables. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayers 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.

The parties submitted a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellants' comparables based on their larger dwelling sizes relative to the subject dwelling. The Board finds the board of review comparables to be more similar to the subject property in terms of dwelling size, in addition to

being similar to the subject in location, design, age, foundation, and most features. These most similar comparables in the record have improvement assessments ranging from \$95,966 to \$98,813 or from \$32.12 to \$33.75 per square foot of living area. The subject's improvement assessment of \$94,978 or \$31.66 per square foot of living area falls within the range established by the most similar comparables in this record on a per square foot of living area basis and below the range in terms of overall improvement assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. After considering adjustments to the best comparables in the record for any differences from the subject, the Board finds that the appellants did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement 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.



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:

August 22, 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

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

APPELLANT

William J & Katherin Jahnke, by attorney:
Nicholas Jordan
Worsek & Vihon
180 North LaSalle Street
Suite 3010
Chicago, IL 60601

COUNTY

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