



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

APPELLANT: Mary Stanley
DOCKET NO.: 21-05621.001-R-1
PARCEL NO.: 05-25-476-018

The parties of record before the Property Tax Appeal Board are Mary Stanley, the appellant(s), 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: \$15,475
IMPR.: \$81,326
TOTAL: \$96,801

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 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 townhome of wood and brick exterior construction with 2,198 square feet of living area.¹ The dwelling was constructed in 2006. Features of the home include a finished basement, central air conditioning, a fireplace, and an attached garage containing 516 square feet of building area. The subject property is located in Elgin, Plato Township, Kane County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant's counsel submitted a grid analysis with information on eight equity comparables located within the same neighborhood name as the subject property. The comparables are described as 2-story townhomes ranging in size from

¹ Some descriptive features of the subject property were gleaned from the documentary evidence submitted by the board of review.

2,186 to 2,210 square feet of living area. The homes were built from 2006 to 2013. Each comparable features an unfinished basement, central air conditioning, and a garage containing 516 square feet of building area. Five homes each have a fireplace. The comparables have improvement assessments ranging from \$68,968 to \$74,268 or from \$31.38 to \$33.61 per square foot of living area. Based on this evidence, the appellant 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 \$96,801. The subject property has an improvement assessment of \$81,326 or \$37.00 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 six equity comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 2-story townhomes ranging in size from 2,198 to 2,428 square feet of living area. The homes were built from 2007 to 2009. Each home features a partially finished basement, central air conditioning and an attached garage containing either 404 or 516 square feet of building area. Five comparables each have a fireplace. The comparables have improvement assessments that range from \$80,318 to \$83,188 or from \$33.97 to \$37.34 per square foot of living area. The board of review argued that each of the appellant's comparables has 2.5 bathrooms and an unfinished basement, dissimilar to the subject which has 3.5 bathrooms and a finished basement. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel contended that when determining uniformity (equity in assessment), only the above ground living area (ALGA) should be considered. The appellant's counsel argued that since basements, garages, outdoor amenities, and detached structures are not calculated into the total ALGA, these features and/or characteristics should be given no weight in determining uniformity but should be considered only after uniformity has been established.

Conclusion of Law

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, the Board finds the appellant's counsel's rebuttal unsupported and without merit in arguing that, when determining uniformity, any features of the subject that are not included in the ALGA should not be considered. Notwithstanding the lack of any statutory authority or case law to support the appellant's assertion, the basis of this uniformity appeal is assessment inequity with respect to the **improvement**. "Improvement" is defined as "a valuable addition made to property (usually real estate) or an amelioration in its condition, amounting to more than mere

repairs or replacement, costing labor or capital, and intended to enhance its value, beauty or utility or to adapt it for new or further purposes.” Black’s Law Dictionary 682 (5th ed. 1979). The Board finds that all improvements (along with all “characteristics” as set forth in 86 Ill.Admin.Code §1910.65(b)) and their respective assessments are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property.

The parties submitted a total of fourteen equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant’s comparables due to their lack of finished basement area, dissimilar from the subject’s finished basement. The Board finds the best evidence of equity in assessment to be the comparables submitted by the board of review which are more similar overall to the subject in location, dwelling size, age, finished basement, and some features. These most similar comparables in the record have improvement assessments ranging from \$80,318 to \$83,188 or from \$33.97 to \$37.34 per square foot of living area. The subject's improvement assessment of \$81,326 or \$37.00 per square foot of living area falls within the range established by the most similar comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

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, such as age and basement finished areas, the Board finds that the appellant 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

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