



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

APPELLANT: William & Carrie Taylor  
DOCKET NO.: 21-05622.001-R-1  
PARCEL NO.: 05-26-279-007

The parties of record before the Property Tax Appeal Board are William & Carrie Taylor, 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 **A Reduction** 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:** \$20,633  
**IMPR.:** \$96,254  
**TOTAL:** \$116,887

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 with 3,426 square feet of living area.<sup>1</sup> The dwelling was constructed in 2015. Features of the home include a basement, central air conditioning, a fireplace, and a 640 square foot garage.<sup>2</sup> The property has a 10,019 square foot site and is located in Elgin, Plato Township, Kane County.

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<sup>1</sup> The appellants reported a dwelling size of 3,426 square feet of living area, which is supported by the subject's property record card presented by the board of review.

<sup>2</sup> The appellants reported a 640 square foot garage, which is not supported by the subject's property record card that describes a 370 square foot garage. However, the board of review noted on the property record card that this garage size "does not appear to reflect a 3-car Gar size", indicating the garage size described in the property record card is incorrect.

The appellants contend assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on eight equity comparables located within the same assessment neighborhood as the subject. The comparables are improved with 2-story homes ranging in size from 3,296 to 3,715 square feet of living area. The dwellings were built from 2013 to 2017. Each home has a basement, central air conditioning, and a garage ranging in size from 640 to 671 square feet of building area. Five homes each have a fireplace. The comparables have improvement assessments ranging from \$91,476 to \$108,364 or from \$26.76 to \$29.17 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's improvement assessment to \$96,254.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,944. The subject property has an improvement assessment of \$111,311 or \$32.49 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes and are Newcastle A, B, or C model homes. The homes have 3,711 or 3,715 square feet of living area and were built from 2013 to 2015. Each home has a basement, three of which are lookout basements and one of which is a walkout, and a 671 square foot garage. Seven homes each have central air conditioning and five homes each have a fireplace. The comparables have improvement assessments ranging from \$108,876 to \$114,234 or from \$29.28 to \$30.75 per square foot of living area.

The board of review submitted a letter from the township assessor contending that the subject is a Newcastle B model home and the appellants' comparables #1, #2, #3, #4, and #5 are smaller Oxford or Normandy models. The township assessor acknowledged the appellants' comparables #6, #7, and #8 are Newcastle model homes like the subject. The township assessor asserted the subject has 3,715 square feet of living area.<sup>3</sup> Based on this evidence, the board of review offered to stipulate to an assessment of \$131,229.

The appellants rejected the board of review's offer, and in written rebuttal, argued both parties' comparables support a reduction in the subject's assessment.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

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<sup>3</sup> The subject's property record card presented by the board of review describes 3,426 square feet of living area. The Board finds the property record card to be the best evidence of the subject's dwelling size.

The record contains a total of sixteen equity comparables for the Board's consideration, which are similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments ranging from \$91,476 to \$114,234 or from \$26.76 to \$30.75 per square foot of living area. The subject's improvement assessment of \$111,311 or \$32.49 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment but above the range on a per square foot basis. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellants' request is 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:

December 19, 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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APPELLANT

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COUNTY

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