



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

APPELLANT: Joseph Lichtenberger  
DOCKET NO.: 21-05626.001-R-1  
PARCEL NO.: 12-02-351-008

The parties of record before the Property Tax Appeal Board are Joseph Lichtenberger, the appellant, 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:** \$32,492  
**IMPR.:** \$57,575  
**TOTAL:** \$90,067

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 1-story dwelling of frame exterior construction<sup>1</sup> with 1,255 square feet of living area. The dwelling was constructed in 1963. Features of the home include a walkout basement with finished area, central air conditioning, and a 462 square foot 2-car garage. The property has a 13,475 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 0.48 of a mile from the subject. The comparables are improved with 1-story homes ranging in size from 1,104 to 1,333 square feet of living area. The dwellings were

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<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in the board of review's evidence and was not refuted by the appellant in written rebuttal.

built from 1953 to 1960. Each home has a basement and a 2-car garage. Three homes each have a fireplace and three homes each have central air conditioning. The comparables have improvement assessments ranging from \$43,886 to \$54,022 or from \$35.77 to \$41.37 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,067. The subject property has an improvement assessment of \$57,575 or \$47.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within 0.99 of a mile from the subject.<sup>2</sup> The comparables are improved with 1-story homes of brick, vinyl siding, or aluminum siding exterior construction ranging in size from 1,218 to 1,370 square feet of living area. The dwellings were built from 1920 to 1963. Each home has a basement with finished area, one of which is a walkout basement, and a 1-car, a 2-car, or a 2.5-car detached garage. One home has a fireplace and one home has a 1-car attached garage. The comparables have improvement assessments of \$69,518 to \$82,413 or from \$57.08 to \$66.24 per square foot of living area.

The board of review submitted a letter from the township assessor's office contending that a mortgage for the subject was recorded in September 2020 for \$253,000, from which the township assessor concluded a value for the subject of \$316,250 assuming an 80% mortgage loan. The township assessor further contended the subject's assessment was reduced in 2019 and has increased since then only by the equalization factor. With regard to the appellant's comparables, the township assessor argued only comparable #2 has been updated like the subject and none of the comparables has a walkout basement with finished area like the subject. The township assessor asserted the board of review's comparable #2 has a walkout basement and all of these properties have been updated. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the appellant's comparables are similar to the subject in location, age, and style. The appellant further argued that the board of review's comparables #2 and #3 are older and/or larger homes than the subject.

### **Conclusion of Law**

The appellant 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.

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<sup>2</sup> The board of review also submitted a grid analysis entitled "Taxpayer Equity Comps" which includes the appellant's comparables plus one additional property not presented by the appellant.

The record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #2 and #3, due to substantial differences from the subject in dwelling size and/or age.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparable #1, which are more similar to the subject in dwelling size, age, location, and features, although four of these comparables lack finished basement area that is a feature of the subject, suggesting upward adjustments would be needed to make them more equivalent to the subject and one of these comparables has two garages compared to the subject's one garage, suggesting a downward adjustment to this comparable would be needed to make it more equivalent to the subject. The best comparables have improvement assessments that range from \$45,467 to \$69,518 or from \$40.53 to \$57.08 per square foot of living area. The subject's improvement assessment of \$57,575 or \$47.00 per square foot of living area falls above four of the best comparables that lack finished basement area and below the best comparable that has two garages. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant 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:

July 18, 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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