



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

APPELLANT: Travis Lang  
DOCKET NO.: 21-05627.001-R-1  
PARCEL NO.: 09-21-326-001

The parties of record before the Property Tax Appeal Board are Travis Lang, 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:** \$52,198  
**IMPR.:** \$96,461  
**TOTAL:** \$148,659

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 dwelling of wood siding exterior construction with 2,798 square feet of living area. The dwelling was constructed in 1975 and has a reported effective age of 2019.<sup>1</sup> Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 480 square foot garage. The property has a 37,113 square foot site and is located in St. Charles, St. Charles 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 eight equity comparables located in the same subdivision as the subject. The comparables are improved with 2-story homes of wood siding exterior construction ranging in size from 2,526 to 3,071 square feet of living area. The dwellings were built from 1966 to 1976. Each home has a basement

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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 were not refuted by the appellant in written rebuttal.

with finished area, central air conditioning, one to four fireplaces, and a garage ranging in size from 440 to 528 square feet of building area. The comparables have improvement assessments ranging from \$69,684 to \$93,915 or from \$26.58 to \$32.01 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 \$148,659. The subject property has an improvement assessment of \$96,461 or \$34.47 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same subdivision as the subject. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 2,373 to 3,436 square feet of living area. The dwellings were built from 1961 to 2000 with comparables #1, #3, and #4 having effective ages of 2012, 2009, and 2018, respectively. Each home has a basement, three of which have finished area and one of which is an English-style basement. Each home also features central air conditioning, one to three fireplaces, and one or two garages ranging in size from 317 to 826 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$81,070 to \$145,548 or from \$33.25 to \$42.36 per square foot of living area.

The board of review submitted a letter from the township assessor's office contending that the appellant purchased the subject in 2018 as a bank owned property sale at which time the subject home had been gutted. The township assessor asserted the subject home was renovated and an addition constructed since the appellant's purchase. Given these renovations, the township assessor argued the subject home has a newer effective age than its construction date. The township assessor further argued the board of review's comparables #1 and #3 have been renovated like the subject. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables differ from the subject in dwelling size and/or year built.

### **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.

The record contains a total of twelve equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables, due to substantial differences from the subject in dwelling size, basement finish, garage count, and/or inground swimming pool amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparables, which are similar to the subject in dwelling size, location, and features, although these homes have older effective ages than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$69,684 to \$93,915 or from \$26.58 to \$32.01 per square foot of living area. The subject's improvement assessment of \$96,461 or \$34.48 per square foot of living area falls above the range established by the best comparables in this record, but appears to be justified given the subject's newer effective age. 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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COUNTY

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