



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

APPELLANT: David & Carolyn Valente
DOCKET NO.: 21-05629.001-R-1
PARCEL NO.: 09-26-102-010

The parties of record before the Property Tax Appeal Board are David & Carolyn Valente, 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: \$24,193
IMPR.: \$130,144
TOTAL: \$154,337

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 stucco exterior construction with 3,689 square feet of living area. The dwelling was constructed in 1995. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 717 square foot garage. The property has an 11,674 square foot site¹ and is located in St. Charles, St. Charles Township, Kane County.

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 fourteen equity comparables located from 0.05 to 0.50 of a mile from the subject. The comparables are improved with 2-story homes of wood siding exterior construction ranging in size from 3,357 to 4,017 square feet of living area. The dwellings were built from 1990 to 1995. Each home has a

¹ Additional details regarding the subject not reported by the appellants are found in the board of review's evidence.

basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 667 to 775 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$121,967 to \$138,115 or from \$33.42 to \$36.62 per square foot of living area.

Based on this evidence the appellants requested a reduction in the subject's improvement assessment to \$130,144 or \$35.28 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,375. The subject property has an improvement assessment of \$140,182 or \$38.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables.² The board of review's comparables are located from 0.20 to 0.54 of a mile from the subject. The comparables are improved with 2-story homes of frame and brick or stucco and frame exterior construction ranging in size from 3,159 to 4,145 square feet of living area. The dwellings were built from 1989 to 1993. Each home has a basement, four of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 423 to 768 square feet of building area. The comparables have improvement assessments ranging from \$123,564 to \$157,400 or from \$34.65 to \$40.39 per square foot of living area.

The board of review submitted a letter from the township assessor's office contending that 80% of the homes in the subject's subdivision are smaller homes than the subject. The township assessor asserted that five of the appellants' comparables are not located in the same neighborhood as the subject.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the appellants' comparables are located close in proximity to the subject. The appellants further argued the board of review's comparables #1 and #6 are not similar to the subject in dwelling size.

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.

² The board of review also presented a grid analysis of five of the appellants' comparables plus three additional properties that were not submitted by the appellants.

The record contains a total of twenty equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #1, #3, and #6, due to substantial differences from the subject in dwelling size, basement finish, and/or garage size. The Board gives less weight to the appellants' comparable #2 due to its inground swimming pool which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1 and #3 through #14 and the board of review's comparables #2, #4, and #5, which are similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from \$121,967 to \$157,400 or from \$33.42 to \$40.39 per square foot of living area. The subject's improvement assessment of \$140,182 or \$38.00 per square foot of living area falls above fifteen of the best comparables and below only one of the best comparables in this record. Thus, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement 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:

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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