



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

APPELLANT: David & Alexis Dunaway
DOCKET NO.: 21-05631.001-R-1
PARCEL NO.: 12-20-100-028

The parties of record before the Property Tax Appeal Board are David & Alexis Dunaway, 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 **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: \$56,773
IMPR.: \$118,160
TOTAL: \$174,933

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 frame and brick exterior construction with 2,954 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace, and an 864 square foot 3-car garage. The property has a 58,675 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellants contend assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on seven equity comparables located within 0.37 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from 2,709 to 3,185 square feet of living area. The dwellings were

¹ The parties differ regarding the subject's basement finish. The Board finds the best evidence of basement finish is found in the board of review's evidence and was not refuted by the appellants in written rebuttal.

built from 1986 to 1995. Each home has a basement, central air conditioning, one or two fireplaces, and a 3-car garage. The comparables have improvement assessments ranging from \$90,728 to \$105,680 or from \$32.19 to \$36.33 per square foot of living area. Based on this evidence the appellants 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 \$174,933. The subject property has an improvement assessment of \$118,160 or \$40.00 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, together with maps depicting the locations of both parties' comparables in relation to the subject. The comparables are located within 0.08 of a mile from the subject. The comparables are improved with 1.5-story or 2-story homes of frame and brick or frame and stone exterior construction ranging in size from 3,437 to 4,100 square feet of living area. The dwellings were built from 1985 to 2006. Each home has a basement with finished area, one or two fireplaces, and a 3-car garage. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$134,373 to \$252,476 or from \$36.47 to \$73.46 per square foot of living area.

The board of review submitted a letter from the township assessor's office contending that the appellants purchased the subject for \$525,000 in 2018. The township assessor argued the subject's assessment reflects the 2018 sale prices plus the relevant equalization factor added for each subsequent year. The township assessor further argued the appellants' comparables #1 through #6 are located in a different subdivision than the subject. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the board of review's comparables are not similar to the subject in dwelling size, style, and/or age. The appellants asserted the appellants' comparables are similar to the subject in style, dwelling size, and age and are located within 0.37 of a mile from the subject.

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

The record contains a total of eleven 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, age, and/or inground swimming pool amenity.

The Board finds the best evidence of assessment equity to be the appellants' comparables, which are more similar to the subject in dwelling size, age, location, and features, although these comparables lack finished basement area that is a feature of 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 \$90,728 to \$105,680 or from \$32.19 to \$36.33 per square foot of living area. The subject's improvement assessment of \$118,160 or \$40.00 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 finished basement area compared to the best comparables and the subject's larger dwelling size when compared to six of the seven best comparables. Based on this record, and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants 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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