



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

APPELLANT: Keith & April Claussner
DOCKET NO.: 21-05633.001-R-1
PARCEL NO.: 09-28-426-088

The parties of record before the Property Tax Appeal Board are Keith & April Claussner, 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: \$33,759
IMPR.: \$98,812
TOTAL: \$132,571

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 construction¹ with 2,251 square feet of living area. The dwelling was constructed in 1987. Features of the home include a walkout basement with finished area, central air conditioning, two fireplaces, 3½ bathrooms, a 452 square foot garage, a 152 square foot open porch, a 766 square foot deck, and a 288 square foot screened porch. The property has an approximately 10,234 square foot site 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 24 equity comparables located within the same assessment neighborhood as the subject. The comparables

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

are improved with 2-story homes of frame exterior construction ranging in size from 2,104 to 2,470 square feet of living area. The dwellings were built from 1984 to 1987. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 410 to 487 square feet of building area. Twenty-three comparables each have one or two fireplaces and twenty-three homes are each reported to have from 1 to 3 full bathrooms and one or two half bathrooms. Comparable #5 has an inground swimming pool.² The comparables have improvement assessments ranging from \$77,699 to \$93,274 or from \$35.47 to \$38.63 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 \$132,571. The subject property has an improvement assessment of \$98,812 or \$43.90 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 as the subject. The comparables are improved with 2-story homes of frame, frame and brick, or frame and stone exterior construction ranging in size from 2,135 to 2,405 square feet of living area. The dwellings were built from 1985 to 1987. Each home has a basement with finished area, one of which is a walkout and four of which are English-style, central air conditioning, one or two fireplaces, 2½ or 3½ bathrooms, a garage ranging in size from 420 to 470 square feet of building area, and a deck or decks ranging in total size from 192 to 1,084 square feet of building area. Five homes each have an open porch ranging in size from 93 to 165 square feet of building area and three homes each have a 3-season porch ranging in size from 224 to 264 square feet of building area. The comparables have improvement assessments ranging from \$88,934 to \$108,524 or from \$39.89 to \$45.91 per square foot of living area.

The board of review submitted a letter from the township assessor's office contending that the subject is superior to twelve of the parties' comparables in front brick veneer construction and to nine of the parties' comparables in bathroom count. Based on this evidence the board of review offered to stipulate to an assessment of \$128,301.

The appellants rejected the board of review's offer, and in written rebuttal, argued the board of review's comparables #1, #7, and #8 differ from the subject in dwelling size and the remaining 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

² Additional details regarding the comparables not reported by the appellants are found in the board of review's evidence and were not refuted by the appellants in written rebuttal.

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 32 equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1 through #7, #9, #10, #12 through #19, and #21 through #24 and the board of review's comparables #4, #6, and #8, which are less similar to the subject in bathroom count. Moreover, the appellants' comparable #5 has an inground swimming pool unlike the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparables #8, #11, and #20 and the board of review's comparables #1, #2, #3, #5, and #7, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from \$81,231 to \$108,524 or from \$37.34 to \$45.91 per square foot of living area. The subject's improvement assessment of \$98,812 or \$43.90 per square foot of living area falls above seven of the eight best comparables in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, the subject's assessment appears to be supported. Based on this record, 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 improvement 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:

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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