



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

APPELLANT: Eva Lara
DOCKET NO.: 22-02601.001-R-1
PARCEL NO.: 03-02-251-004

The parties of record before the Property Tax Appeal Board are Eva Lara, 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 **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: \$23,151
IMPR.: \$81,592
TOTAL: \$104,743

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 2022 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 is improved with a one-story dwelling of vinyl and brick exterior construction containing 1,457 square feet of living area. The dwelling was built in 2018. Features of the home include a full basement, central air conditioning, and an attached two-car garage with 400 square feet of building area. The property has a 7,481 square foot site located in Algonquin, Dundee Township, Kane County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on twelve equity comparables located within the same neighborhood as the subject and from .05 to .21 of a mile from the subject property. Each comparable is improved with a one-story dwelling with either 1,417 or 1,454 square feet of living area. The homes were built in 2019 and 2020. Each comparable has a basement, central air conditioning, and an attached garage with either 400 or 420 square feet of building area. The comparables have improvement assessments ranging from

\$70,020 to \$80,897 or from \$49.41 to \$57.15 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$78,588 or \$53.94 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 \$114,069. The subject property has an improvement assessment of \$90,918 or \$62.40 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 improved with one-story dwellings of vinyl and brick exterior construction each with 1,417 square feet of living area. The homes were built from 2018 to 2021. Each property has a basement, central air conditioning, and a two-car garage with 400 square feet of building area. Comparable #1 also has a fireplace. The comparables are located in the same subdivision as the subject property. The improvement assessments range from \$86,294 to \$91,738 or from \$60.90 to \$64.74 per square foot of living area.

The board of review asserted the subject's assessment was at the higher end of the range for the type of model due most likely to the fact the subject was the Builder's Model. The board of review submitted a copy of the Multiple Listing Service (MLS) listing associated with the sale of the property in August 2019 for a price of \$322,736, which described the home as the Builder's Model.

The board of review recommended reducing the subject's improvement assessment to \$87,420 or \$60.00 per square foot of living area.

In rebuttal the appellant's counsel asserted that 13 of the 15 comparables submitted by both parties support a reduction based on a building assessment per square foot and further requested the subject's improvement assessment be reduced to \$78,588 or approximately \$53.94 per square foot of living area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains fifteen comparables submitted by the parties to support their respective positions. The comparables are similar to the subject in location, dwelling size, style, age and features. Of these comparables only one comparable has an improvement assessment greater than the subject's on an overall improvement basis and only two have an improvement assessment greater than the subject on a per square foot of living area basis, and both of these comparables are slightly newer than the subject dwelling being built in 2020 and 2021, respectively. Excluding these two comparables, the remaining comparables in this record have

improvement assessments ranging from \$70,020 to \$86,294 or from \$49.41 to \$60.90 per square foot of living area. The subject's improvement assessment of \$90,918 or \$62.40 per square foot of living area falls above the range established by these comparables. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: February 20, 2024



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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