



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

APPELLANT: Joshua & Megan Meis
DOCKET NO.: 22-02604.001-R-1
PARCEL NO.: 12-34-376-016

The parties of record before the Property Tax Appeal Board are Joshua & Megan Meis, 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: \$12,482
IMPR.: \$53,461
TOTAL: \$65,943

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 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 consists of a one-story dwelling of frame exterior construction with 1,040 square feet of living area. The dwelling was constructed in 1966. Features of the home include a concrete slab foundation, central air conditioning, and a garage containing 400 square feet of building area.¹ The property has a 10,454 square foot site and is located in North Aurora, Batavia Township, Kane County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located within .15 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of one-story dwellings of frame exterior construction

¹ Details not reported by the appellants were drawn from the subject's property record card submitted by the board of review.

each containing 1,040 square feet of living area. The homes were built from 1964 to 1967. Each dwelling has central air conditioning. In Section V of the appeal form, the appellants reported that the comparables do not have garages, however, in the appellants' secondary grid analysis, the appellants reported each comparable has a two-car garage. The comparables have improvement assessments ranging from \$41,195 to \$44,014 or from \$39.61 to \$42.32 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$43,528 or \$41.85 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 \$65,943. The subject property has an improvement assessment of \$53,461 or \$51.40 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 located within .13 of a mile of the subject and within the subject's subdivision. The comparables consist of one-story dwellings of frame exterior construction containing either 1,040 or 1,113 square feet of living area. The homes were built from 1963 to 1970, with each home reported to have been renovated between 2015 and 2022. Two comparables have central air conditioning and a garage containing either 325 or 552 square feet of building area. The comparables have improvement assessments ranging from \$49,795 to \$53,624 or from \$44.74 to \$51.56 per square foot of living area.

The board of review also submitted property record cards for the comparables, an aerial photograph depicting the location of the appellants' comparables, and a Multiple Listing Service sheet associated with the subject's 2018 sale. Also submitted was a memorandum noting that the subject had been renovated in 2014, that appellant comparable #3 is located on a busy street, and that the board of review comparables have been updated like the subject.

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

In rebuttal, the appellants argued that, when considering all of the comparables submitted, a reduction in the subject's assessment was warranted.

Conclusion of Law

The taxpayers 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 parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review's comparable #2, which lacks a garage, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparables and board of review comparables #1 and #3, which are similar to the subject in age location, dwelling size, and features. These comparables have improvement assessments that range from \$41,195 to \$53,624 or from \$39.61 to \$51.56 per square foot of living area. The subject's improvement assessment of \$53,461 or \$51.40 per square foot of living area falls within the range established by the best comparables in this record, and appears justified given the subject's updated condition. Based on this record and after considering adjustments to the best comparables for differences from 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: March 26, 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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