



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

APPELLANT: Shane & Wendy Waltmire
DOCKET NO.: 22-02607.001-R-1
PARCEL NO.: 11-13-452-016

The parties of record before the Property Tax Appeal Board are Shane & Wendy Waltmire, 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: \$25,000
IMPR.: \$103,670
TOTAL: \$128,670

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 two-story dwelling of aluminum siding exterior construction with 2,452 square feet of living area.¹ The dwelling was constructed in 2001. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage containing 497 square feet of building area. The property has a 9,348 square foot site and is located in Geneva, Blackberry 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 12 equity comparables located within .17 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings ranging in size from 2,429 to

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

2,574 square feet of living area. The homes were built from 2000 to 2002. The comparables have improvement assessments ranging from \$92,873 to \$98,874 or from \$37.87 to \$38.82 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$94,264 or \$38.44 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 \$128,670. The subject property has an improvement assessment of \$103,670 or \$42.28 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 .1 of a mile of the subject and within the subject's subdivision. Comparable #3 is the same property as appellant comparable #8.² The comparables consist of two-story dwellings of aluminum siding exterior construction ranging in size from 2,455 to 2,572 square feet of living area. The homes were each built in 2001. Each dwelling has central air conditioning, a fireplace, a basement with one having finished area, and a garage ranging in size from 458 to 536 square feet of building area. The comparables have improvement assessments ranging from \$94,668 to \$111,365 or from \$38.11 to \$45.36 per square foot of living area.

The board of review also submitted an aerial photograph depicting the location of the comparables and a memorandum which explained the township's assessment process and addressed the appellants' arguments.

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 is 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 14 equity comparables to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board has given reduced weight to the appellants' comparables #1 through #7 and #9 through #12, which lack basements and central air conditioning, features of the subject.

² The board of review grid analysis reported that the shared comparable has central air conditioning, a basement, a fireplace, and a 519 square foot garage.

The Board finds the best evidence of assessment equity to be the shared comparable and board of review comparables #1 and #2, which are similar to the subject in age, location, dwelling size, and most features. These comparables have improvement assessments that range from \$94,668 to \$111,365 or from \$38.11 to \$45.36 per square foot of living area. The subject's improvement assessment of \$103,670 or \$42.28 per square foot of living area falls within the range established by the best comparables in this record. 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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