



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

APPELLANT: Frank & Suzy Gennaro
DOCKET NO.: 22-02608.001-R-1
PARCEL NO.: 08-23-430-012

The parties of record before the Property Tax Appeal Board are Frank & Suzy Gennaro, 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: \$31,292
IMPR.: \$135,203
TOTAL: \$166,495

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 frame and brick exterior construction with 2,949 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage containing 688 square feet of building area. The property has a 12,345 square foot site and is located in Campton Hills, Campton 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 eight equity comparables located within .18 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of frame, frame and brick, or frame and stone exterior construction ranging in size from 2,841 to 3,052 square feet of living area. The homes were built in 1998 or 1999. Each dwelling has central air conditioning, a

fireplace, a basement, and a garage ranging in size from 665 to 722 square feet of building area. The comparables have improvement assessments ranging from \$114,228 to \$122,050 or from \$39.53 to \$41.62 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$119,964 or \$40.68 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 \$166,495. The subject property has an improvement assessment of \$135,203 or \$45.85 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 located within .49 of a mile of the subject and within the subject's subdivision.¹ The comparables consist of two-story dwellings of frame and brick exterior construction ranging in size from 2,603 to 3,217 square feet of living area. The homes were built from 1998 to 2002. Each dwelling has central air conditioning, a fireplace, a basement with finished area, and a garage ranging in size from 691 to 791 square feet of building area. The comparables have improvement assessments ranging from \$122,968 to \$156,080 or from \$45.48 to \$51.89 per square foot of living area.

The board of review also submitted an aerial photograph of the comparables and a memorandum arguing that the appellants' comparables are inferior to the subject and noting that the subject backs to a pond as do two of the board of review comparables.

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

In rebuttal, the appellants argued that board of review comparable #1 differs from the subject in dwelling size and that the remaining board of review comparables support a reduction in the subject's assessment.

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 12 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellants' comparables, which differ from the subject in basement finish.

¹ The board of review also submitted a grid analysis containing the same four comparables as well as three additional comparables. The Board finds these comparables were not presented on PTAB's prescribed forms as required by Section 1910.80 of the rules of the Property Tax Appeal Board. Therefore, pursuant to the Board's Standing Order No. 2, the three additional comparable properties submitted by the board of review will receive no weight in the Board's analysis.

The Board finds the best evidence of assessment equity to be the board of review's comparables, which are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments that range from \$122,968 to \$156,080 or from \$45.48 to \$51.89 per square foot of living area. The subject's improvement assessment of \$135,203 or \$45.84 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: April 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Frank & Suzy Gennaro, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Kane County Board of Review
Kane County Government Center
719 Batavia Ave., Bldg. C, 3rd Fl.
Geneva, IL 60134