



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

APPELLANT: Hang Ho Binh Nguyen
DOCKET NO.: 22-02616.001-R-1
PARCEL NO.: 09-05-155-004

The parties of record before the Property Tax Appeal Board are Hang Ho Binh Nguyen, 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 **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: \$39,843
IMPR.: \$172,614
TOTAL: \$212,457

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 consists of a two-story dwelling of brick, stone, and frame exterior construction with 3,478 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement with finished area, central air conditioning, two fireplaces, an 803 square foot garage, and an inground swimming pool.¹ The property has a 16,927 square foot site and is located in Elgin, St. Charles 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 eight equity comparables located within .48 of a mile of the subject. The comparables consist of two-story dwellings of wood siding, vinyl siding, or aluminum siding exterior construction ranging in size

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

from 3,330 to 3,588 square feet of living area. The homes were built from 1999 to 2004. Each dwelling has central air conditioning, one or two fireplaces, a basement with finished area, and a garage ranging in size from 737 to 779 square feet of building area. The comparables have improvement assessments ranging from \$128,551 to \$146,184 or from \$38.32 to \$40.95 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$139,531 or \$40.12 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 \$212,457. The subject property has an improvement assessment of \$172,614 or \$49.63 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 .52 of a mile of the subject. The comparables consist of two-story dwellings of brick and frame, brick, stone, and frame, or brick, stucco, and frame exterior construction ranging in size from 3,266 to 3,904 square feet of living area. The homes were built from 2001 to 2004. Each dwelling has central air conditioning, one to three fireplaces, a basement with finished area, and a garage ranging in size from 698 to 927 square feet of building area. Comparables #3 and #8 each have an inground swimming pool. The comparables have improvement assessments ranging from \$146,406 to \$203,118 or from \$43.60 to \$52.18 per square foot of living area. The board of review also submitted a memorandum noting that the subject is located in a neighborhood with higher quality homes and sites that back to a creek, pond, or open area. The board of review argued that the appellant's comparables were inferior to the subject in basement finish and features. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's comparable #4 differs from the subject in dwelling size and that approximately 73% of the remaining comparables support a reduction to the subject's assessment.

Conclusion of Law

The taxpayer 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 16 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables, as well as board of review comparables #1, #2, #4, #5, #6, and #7, which lack an inground swimming pool, a feature of the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #3 and #8, which are similar to the subject in age, location, dwelling size, and features. These

comparables have improvement assessments of \$173,445 and \$200,810 or \$50.06 and \$51.44 per square foot of living area. The subject's improvement assessment of \$172,614 or \$49.63 per square foot of living area falls below 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 appellant 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

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