



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

APPELLANT: Timothy Nelson - TJKT Holdings  
DOCKET NO.: 22-02625.001-R-1  
PARCEL NO.: 12-03-184-011

The parties of record before the Property Tax Appeal Board are Timothy Nelson - TJKT Holdings, 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:** \$26,998  
**IMPR.:** \$53,100  
**TOTAL:** \$80,098

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 1-story dwelling of frame exterior construction with 868 square feet of living area. The dwelling was constructed in 1928. Features of the home include a basement, central air conditioning and a 2-car garage. The property has a 6,600 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables with the same assessment neighborhood code as the subject and located within .46 of a mile from the subject. The comparables are improved with 1-story dwellings ranging in size from 714 to 928 square feet of living area. The dwellings were built from 1923 to 1948 and have basements. Two comparables each have a fireplace; four comparables have central air conditioning; and each comparable has a 2-car garage. The comparables have improvement

assessments that range from \$41,040 to \$47,954 or from \$46.69 to \$59.83 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,091. The subject property has an improvement assessment of \$59,093 or \$68.08 per square foot of living area.

In response to the appeal, the board of review submitted information from the township assessor that disclosed appellant's comparable #5 has finished basement area that was not reported by the appellant. The assessor noted the subject pulled a permit in 2015 for an interior and exterior remodel for \$70,000. The assessor further contends based on the records, neither party's comparables have been renovated.

In support of its contention of the correct assessment, the board of review submitted a grid analysis on three comparable sales and a second grid analysis from the township assessor on four comparable sales. However, two of the assessor comparables were duplicates as they were used in both grids. For ease of read, the two remaining comparables in the second grid analysis were renumbered as #4 and #5, respectively. The five comparables are located within .37 of a mile from the subject. The comparables are improved with 1-story dwellings of frame exterior construction that range in size from 736 to 1,080 square feet of living area. The dwellings were built from 1919 to 1928 and have basements, two of which have finished area. Three comparables are reported to have central air conditioning. One comparable has a fireplace. Each comparable has a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$51,334 to \$73,521 or from \$63.50 to \$69.75 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant's counsel noted board of review comparables #1, #2 and #3 are not comparable due to differences in dwelling size when compared to the subject.

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

The record contains a total of ten suggested equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #2 and #4 due to differences in age when compared to the subject. The Board gives less weight to board of review comparables #1 through #4 due to differences in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #5 as well as board of review comparable #5 which overall are more similar to the subject in location, age and dwelling size. In addition, appellant's comparable #5 and board of review comparable #5 both have finished basement area unlike the subject, suggesting downward adjustments are necessary to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$41,274 to \$61,459 or from \$46.69 to \$67.69 per square foot of living area. The subject's improvement assessment of \$59,093 or \$68.08 per square foot of living area falls within the range established by the best comparables in the record on an overall basis and falls slightly above on a per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

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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