



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

APPELLANT: Ronald & Margarite Sessions
DOCKET NO.: 22-02627.001-R-1
PARCEL NO.: 03-02-279-004

The parties of record before the Property Tax Appeal Board are Ronald & Margarite Sessions, 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: \$23,151
IMPR.: \$113,386
TOTAL: \$136,537

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 1-story dwelling of frame and brick exterior construction with 1,984 square feet of living area. The dwelling was constructed in 2019. Features of the home include a walk-out basement with 1,488 square feet of finished area, central air conditioning, a fireplace, and a 410 square foot garage. The property has a 9,147 square foot site and is located in Algonquin, Dundee Township, Kane County.

The appellants contend assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on eight equity comparables with the same assessment neighborhood code as the subject and located within .23 of a mile from the subject. The comparables are improved with 1-story dwellings, each containing 1,984 square feet of living area. The dwellings were built in 2018 or 2019 and have basements. Each comparable has central air conditioning and a garage with 410 square feet of

building area. One comparable has a fireplace. The comparables have improvement assessments that range from \$89,669 to \$99,973 or from \$45.20 to \$50.39 per square foot of living area. Based on this evidence, the appellants 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 \$136,537. The subject property has an improvement assessment of \$113,386 or \$57.15 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the township assessor critiquing the appellants' comparables noting they lack finished basement area and have fewer bathroom fixtures. In addition, appellants' comparables #1 through #5, #7 and #8 lack a fireplace and appellants' comparables #2 and #7 do not have a walk-out basement. The assessor further noted that the assessor's comparables are inferior to the subject as they lack finished basement area, have fewer plumbing fixtures, and comparables #4 and #5 lack a fireplace.

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 five comparable sales. However, three of the assessor comparables were duplicates as they were used in the first grid analysis. For ease of read, the two remaining comparables in the second grid analysis (#2 and #3) were renumbered as #4 and #5, respectively. The five comparables are located within .11 of a mile from the subject and within the same subdivision as the subject. The comparables are improved with 1-story dwellings of frame exterior construction ranging in size from 1,864 to 1,984 square feet of living area. The dwellings were built in 2018 or 2019 and have walk-out basements. Each comparable has central air conditioning and a garage with 410 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments that range from \$100,307 to \$113,385 or from \$53.81 to \$57.15 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants' counsel contends that all but one the comparables in the record support a reduction in the subject's improvement 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of 13 suggested equity comparables for the Board's consideration. The Board gives less weight to board of review comparable #3 and #4 which are less similar in dwelling size when compared to the subject and the remaining comparables in the record.

The Board finds the best evidence of assessment equity to be the appellants' comparables along with the board of review comparables #1, #2 and #5 which are more similar to the subject in dwelling size and similar in location, age, and some features. The Board finds these eleven best comparables, all lack finished basement area, two of which are not walkout basements when compared to the subject. In addition, all the best comparables have less bathroom fixtures and nine comparables lack a fireplace when compared to the subject, suggesting upward adjustments are necessary to the best comparables for the subject's superior features. These comparables have improvement assessments ranging from \$89,669 to \$113,385 or from \$45.20 to \$57.15 per square foot of living area. The subject's improvement assessment of \$113,386 or \$57.15 per square foot of living area falls at the high end of the range established by the best comparables in the record on a square foot basis and \$1 over the range on an overall basis. Based on this record and after considering adjustments to the best comparables for the subject's superior features, the Board finds the appellants did not prove by clear and convincing evidence that 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:

May 21, 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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