



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

APPELLANT: Anthony Madigan
DOCKET NO.: 22-04685.001-R-1
PARCEL NO.: 09-33-426-017

The parties of record before the Property Tax Appeal Board are Anthony Madigan, 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: \$32,095
IMPR.: \$49,136
TOTAL: \$81,231

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 is improved with a split-level dwelling of frame construction containing 1,617 square feet of living area. The dwelling was constructed in 1969. Features of the home include a full basement with finished area, central air conditioning, one bathroom, and an attached three-car garage with 756 square feet of building area. The property has a 9,325 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 21-07975.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the

assessment of the subject property to \$75,800 based on an agreement of the parties. The appellant's attorney asserted that tax years 2021 and 2022 are within the same general assessment period. The appellant requested the subject's total assessment be reduced to \$79,522.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,349. The board of review indicated that 2019 was the first year of the general assessment cycle for the subject property. The evidence provided by the board of review further disclosed that a township equalization factor of 1.0491 was applied in 2022.

The board of review acknowledged that the appeal was based on a "rollover request." The board of review stated that the Property Tax Appeal Board decision for the 2021 tax year of \$75,800 multiplied by the 2022 township equalization factor would result in an assessment of \$79,522. However, the board of review further asserted that a homestead improvement exemption (HIE) of \$1,709 should be added resulting in a revised total assessment of \$81,231. It explained that the assessment for the tax bill would be \$79,522 after the HIE is deducted. The board of review indicated that it would stipulate to a revised total assessment of \$81,231.

The appellant declined to accept the proposed stipulated final assessment as presented by the board of review.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2021 tax year should be carried forward to the 2022 tax year subject to equalization as provided by section 16-185 of the Property Tax Code as well as taking into consideration the HIE.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2021 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2021 and 2022 tax years are within the same general

assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.0491 was applied in 2022.

However, the board of review disclosed the subject property received a homestead improvement exemption (HIE) in the amount of \$1,709 in the 2022 tax year. Section 9-160 of the Property Tax Code (35 ILCS 200/9-160) provides in part:

Valuation in years other than general assessment years. On or before June 1 in each year other than the general assessment year, in all counties with less than 3,000,000 inhabitants ... the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed....

In summary, section 9-160 of the Property Tax Code provides that in tax years other than the general assessment years the assessments are to be adjusted by the assessor for the addition of other improvements that were not previously included in the assessment to the extent that, in the opinion of the assessor, value has been added.

Furthermore, section 15-180 of the Property Tax Code (35 ILCS 200/15-180) provides in part:

Homestead improvements. Homestead properties that have been improved and residential structures on homestead property that have been rebuilt following a catastrophic event are entitled to a homestead improvement exemption, limited to ... \$75,000 per year for that homestead property beginning January 1, 2004 and thereafter, in fair cash value, when that property is owned and used exclusively for a residential purpose and upon demonstration that a proposed increase in assessed value is attributable solely to a new improvement of an existing structure or the rebuilding of a residential structure following a catastrophic event. ... The amount of the exemption shall be limited to the fair cash value added by the new improvement or rebuilding and shall continue, or until the next following for 4 years from the date the improvement or rebuilding is completed and occupied general assessment of that property, whichever is later.

In summary, section 15-180 of the Property Tax Code allows an exemption of up to \$75,000 in fair cash value for the improvement of a residential property for a period of 4 years from the date

the improvement is completed and occupied or the next general assessment year, whichever is later, when that property is owned and used exclusively for a residential purpose. Sections 9-160 and 15-180 of the Property Tax Code together allow an assessor to value added improvements during a non-general assessment year and to provide a homestead exemption for the value added by the new improvements up to \$75,000 in fair cash value.

Although the record is not clear as to the nature of the homestead improvement that was made to the subject dwelling, the appellant did not contest the fact the subject property received the HIE during the 2022 tax year. Based on this record, the Board finds due to the fact the subject dwelling underwent some improvement allowing for the HIE, sections 9-160, 15-180 and 16-185 must be read in such a manner that give consistent, harmonious, and sensible effect to these sections of the Property Tax Code, to the extent possible.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's decision for the 2021 tax year plus the application of the 2022 township equalization factor of 1.0491 and to take account of the HIE of \$1,709 that is being given the subject property.

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

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: _____

July 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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