



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

APPELLANT: Lawrence McNally
DOCKET NO.: 23-03321.001-R-1
PARCEL NO.: 03-05-430-004

The parties of record before the Property Tax Appeal Board are Lawrence McNally, the appellant; 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: \$23,161
IMPR.: \$115,000
TOTAL: \$138,161

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 2023 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 2-story dwelling of frame and brick exterior construction with 3,228 square feet of living area. The dwelling was constructed in 2002 and is approximately 21 years old. Features of the home include a walkout basement, central air conditioning, a fireplace, and a 660 square foot garage. The property has a 14,810 square foot site and is located in Algonquin, Dundee Township, Kane County.

The appellant contends assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of this argument, the appellant submitted information on seven equity comparables located within the same assessment neighborhood code as the subject. The parcels range in size from 12,632 to 19,166 square feet of land area and are improved with 2-story homes of brick and frame exterior construction ranging in size from 3,052 to 3,228 square feet of living area. The dwellings are 20 or 21 years old. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 462 to 660

square feet of building area. The comparables have land assessments ranging from \$20,951 to \$22,699 or from \$1.09 to \$1.70 per square foot of land area and have improvement assessments ranging from \$108,032 to \$113,394 or from \$34.65 to \$35.79 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,024. The subject property has a land assessment of \$23,161 or \$1.56 per square foot of land and has an improvement assessment of \$118,863 or \$36.82 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 the same assessment neighborhood code as the subject, together with an aerial photograph depicting the locations of the comparables in relation to the subject and depicting each as backing to an open area. The parcels range in size from 14,810 to 22,216 square feet of land area and are improved with 2-story homes of brick and frame exterior construction with 2,965 or 3,228 square feet of living area. The dwellings were built in 2002 or 2003. Each home has a walkout basement, one of which has finished area, central air conditioning, a fireplace, and a 651 or a 660 square foot garage. The comparables have land assessments ranging from \$23,161 to \$25,087 or from \$1.13 to \$1.56 per square foot of land area and have improvement assessments ranging from \$109,336 to \$124,814 or from \$36.88 to \$38.67 per square foot of living area.

The board of review noted the subject backs to open space, whereas the appellant's comparables back to other residences or to a road, and the subject has a walkout basement unlike the appellant's comparables. Based on this evidence, the board of review requested the subject's assessment be sustained.

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.Adm.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.Adm.Code §1910.65(b).

The record contains a total of eleven equity comparables for the Board's consideration. With regard to land assessment equity the Board gives less weight to the appellant's comparables #2 through #5 and #7 and the board of review's comparables #2, #3, and #4, which are less similar to the subject in site size than the other comparables in this record.

The Board finds the best evidence of land assessment equity to be the appellant's comparables #1 and #6 and the board of review's comparable #1, which are the most similar to the subject in site size, although two of these comparables do not back to open space like the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have land assessments of \$21,414 and

\$23,161 or from \$1.45 to \$1.56 per square foot of land area. The subject's land assessment of \$23,161 or \$1.56 per square foot of land falls within the range established by the best comparables in this record and is well supported by the board of review's comparable #1, which has the same site size as the subject, backs to open space like the subject and has a land assessment equal to the subject. Based on this evidence, and after considering appropriate 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 land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With regard to improvement assessment equity, the Board gives less weight to the appellant's comparables #4 through #7 and to the board of review's comparables #1, #2, and #3, which are less similar to the subject in dwelling size than the other comparables in this record. The Board also gives less weight to the board of review's comparable #4, which has finished basement area unlike the subject.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #1, #2, and #3, which are similar or identical to the subject in dwelling size, age, location, and features, although these comparables do not back to open space like the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments that range from \$111,849 to \$113,394 or from \$34.65 to \$35.13 per square foot of living area. The subject's improvement assessment of \$118,863 or \$36.82 per square foot of living area falls above the range established by the best comparables in this record and appears to be excessive. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: _____

October 15, 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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COUNTY

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