



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

APPELLANT: Joseph Stewart  
DOCKET NO.: 23-03494.001-R-1  
PARCEL NO.: 12-28-178-033

The parties of record before the Property Tax Appeal Board are Joseph Stewart, 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:** \$36,916  
**IMPR.:** \$132,000  
**TOTAL:** \$168,916

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 brick and frame exterior construction with 3,121 square feet of living area.<sup>1</sup> The dwelling was constructed in 1999 and is approximately 24 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 3-car garage. The property has a 13,939 square foot site and is located in Batavia, Batavia Township, Kane County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject, on Donat

---

<sup>1</sup> The parties disagree regrading the subject's dwelling size. After considering the evidence submitted by both parties, the Board finds the subject home has 3,121 square feet of living area as below grade square footage should not be included in above grade living area. The Board notes neither party presented a legible sketch with measurements but the Board finds the appellant presented the most thorough explanation of the calculations.

Court like the subject, and either across the street or 2 houses away from the subject. The comparables are improved with 2-story homes of brick and frame exterior construction ranging in size from 2,857 to 3,127 square feet of living area. The dwellings are 25 or 26 years old. Each home has a basement, two of which have finished area,<sup>2</sup> central air conditioning, a fireplace, and a 3-car garage. The comparables have improvement assessments ranging from \$100,158 to \$130,850 or from \$35.06 to \$43.24 per square foot of living area.

The appellant submitted a brief contending that the subject is one of ten homes located in the Donat Court cul-de-sac. The appellant argued the subject was reassessed for the 2023 tax year to be higher than similarly sized homes located in Donat Court. 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 \$172,315. The subject property has an improvement assessment of \$135,399 or \$43.38 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 the same assessment neighborhood code as the subject, five of which are located on Donat Court like the subject. Comparable #4 is the same property as the appellant's comparable #1. The comparables are improved with 2-story homes of frame and brick exterior construction ranging in size from 3,026 to 3,511 square feet of living area. The dwellings were built from 1995 to 2002. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$123,473 to \$152,976 or from \$39.41 to \$43.57 per square foot of living area.

The board of review submitted a brief from the township assessor's office contending the subject's dwelling size was corrected to 3,121 square feet in 2023, three plumbing fixtures were added, and a brick patio was added to the subject's assessment. It was further asserted that the subject home was re-measured on April 12, 2024 and living area above the garage was added that was not previously assessed, increasing the subject home to 3,358 square feet of living area for the next tax year. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant acknowledged the subject has a 4-season room built 20 years ago and a bedroom in the basement, which the township assessor advised had not been previously assessed and that a deck had been assessed in place of the 4-season room. The appellant measured the subject home and agreed with a dwelling size of 3,121 square feet of living area, calculated as 2,927 square feet + 194 square feet for the 4-season room. The appellant disagreed that the subject has a bedroom in the basement and disagreed this should increase the above ground living area. The appellant contended this bedroom is not habitable as a bedroom which was confirmed by a building compliance inspector. The appellant acknowledged the plumbing fixtures but questioned why they were not previously included as

---

<sup>2</sup> Although the appellant reported each comparable has finished basement area, the board of review presented listing sheets for comparables #3 and #4 indicating these homes had unfinished basements at time of their October 2020 and June 2021 listings, which was not refuted by the appellant.

they have been in the home since it was built. The appellant asserted the living area above the garage is already included in the subject's 2,927 square feet of living area. The appellant argued the board of review's comparables differ from the subject in exterior construction, basement finish, and updates and the appellant contended inaccurate data was reported for some comparables. The appellant submitted a map depicting Donat Court and surrounding streets and marketing materials for some comparables.

### **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 eleven equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the board of review's comparables #5, #6, and #8 which are less similar to the subject in location than the other comparables in this record. The Board also gives less weight to the board of review's comparable #1, which is less similar to the subject in dwelling size than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparables #2, #3, #4, and #7, including the common comparable, which are more similar to the subject in dwelling size, age, location, and some features, although five comparables lack finished basement area that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables had improvement assessments that ranged from \$100,158 to \$134,654 or from \$35.06 to \$41.90 per square foot of living area. The subject's improvement assessment of \$135,399 or \$43.38 per square foot of living area falls above the range established by the best comparables in this record. The two most similar comparables in this record in terms of dwelling size and features are the appellant's comparable #2 and the board of review's comparable #3, which have improvement assessments of \$121,344 and \$131,448 or \$39.07 and \$41.90 per square foot of living area, respectively. The subject's improvement assessment falls above these two most similar comparables. 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: \_\_\_\_\_

November 19, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Joseph Stewart  
1218 Donat Court  
Batavia, IL 60510

COUNTY

Kane County Board of Review  
Kane County Government Center  
719 Batavia Ave., Bldg. C, 3rd Fl.  
Geneva, IL 60134