



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

APPELLANT: Bartosz & Agnieszka Bazan
DOCKET NO.: 23-03889.001-R-1
PARCEL NO.: 03-17-431-012

The parties of record before the Property Tax Appeal Board are Bartosz & Agnieszka Bazan, 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: \$24,522
IMPR.: \$147,209
TOTAL: \$171,731

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 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 3,564 square feet of living area. The dwelling was constructed in 2004. Features of the home include a walkout basement with finished area, central air conditioning, a fireplace, a 635 square foot garage, and an inground swimming pool.¹ The property has a 17,424 square foot site and is located in West Dundee, Dundee Township, Kane County.

The appellants contend assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellants submitted an appeal petition on March 4, 2024 with nine equity comparables presented in the Section V grid analysis of the petition. The appellants also submitted a spreadsheet with an additional comparable that was not presented on

¹ Additional details regarding the subject not reported by the appellants are found in the board of review's evidence and were not refuted by the appellants.

the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the spreadsheet containing information on the additional comparable property submitted by the appellants is given no weight.

The nine comparables presented in the Section V grid analysis are located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of brick or vinyl/wood siding exterior construction ranging in size from 3,281 to 3,578 square feet of living area. The dwellings were built from 2003 to 2005. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 635 to 728 square feet of building area. The comparables have improvement assessments ranging from \$112,239 to \$124,115 or from \$34.11 to \$35.18 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 \$171,731. The subject property has an improvement assessment of \$147,209 or \$41.30 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. The comparables are improved with 2-story homes of frame and brick exterior construction ranging in size from 3,009 to 3,578 square feet of living area. The dwellings were built in 2003 or 2005. Each home has a basement, two of which are walkouts and three of which have finished area. Each comparable features central air conditioning, a fireplace, an inground swimming pool, and a garage ranging in size from 609 to 695 square feet of building area. The comparables have improvement assessments ranging from \$123,774 to \$148,235 or from \$39.19 to \$42.93 per square foot of living area.

The board of review noted the appellants' comparables lack walkout basements or inground swimming pools and have fewer plumbing fixtures than the subject. The board of review asserted its comparables each have an inground swimming pool, three have finished basement area, and two have a walkout basement. Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellants contend 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 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 thirteen comparables for the Board's consideration. The Board gives less weight to the appellants' comparables, which each lack an inground swimming pool that is a feature of the subject. The Board also gives less weight to the board of review's comparables #1 and #3, which are substantially smaller homes than the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2 and #4, which are more similar to the subject in dwelling size, age, location, and features, although one home lacks finished basement area that is a feature of the subject, suggesting an upward adjustment to this comparable would be needed to make it more equivalent to the subject. These comparables have improvement assessments of \$139,687 and \$148,235 or \$39.19 and \$41.43 per square foot of living area, respectively. The subject's improvement assessment of \$147,209 or \$41.30 per square foot of living area is bracketed by the best two comparables in this record. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the 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:

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

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