



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

APPELLANT: Christopher & Christ Crum
DOCKET NO.: 23-03895.001-R-1
PARCEL NO.: 05-26-280-009

The parties of record before the Property Tax Appeal Board are Christopher & Christ Crum, 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 **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: \$26,667
IMPR.: \$103,000
TOTAL: \$129,667

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 brick and other exterior construction with 3,012 square feet of living area. The dwelling was constructed in 2013. Features of the home include a walkout basement,¹ central air conditioning, a fireplace, 3.5 bathrooms,² and a 755 square foot garage. The property has a 10,890 square foot site and is located in Elgin, Plato 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 information on nine equity comparables located within the same assessment neighborhood code as the subject. The

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.

² The board of review presented a listing sheet for a 2013 sale of the subject indicating it has 3.5 bathrooms.

comparables are improved with 2-story homes ranging in size from 3,012 to 3,070 square feet of living area that were built from 2013 to 2018. Each home has a basement, central air conditioning, from 2.5 to 3.5 bathrooms, and a 629 or a 635 square foot garage. Four homes each have a fireplace. The comparables have improvement assessments ranging from \$93,613 to \$108,323 or from \$31.08 to \$35.96 per square foot of living area. Based on this evidence, the appellants 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 \$138,359. The subject property has an improvement assessment of \$111,692 or \$37.08 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of brick and vinyl, brick and other, or other exterior construction with 3,012 or 3,070 square feet of living area. The homes were built from 2008 to 2016. Each home has a basement, one of which has finished area and three of which are walkouts. Each home features central air conditioning, 2 full bathrooms, one or two half bathrooms, and a garage ranging in size from 627 to 635 square feet of building area. Four homes each have a fireplace. Comparables #2 and #3 each have an inground swimming pool. The comparables have improvement assessments ranging from \$105,421 to \$117,842 or from \$35.00 to \$39.12 per square foot of living area.

The board of review submitted a brief contending the appellants' comparables differ from the subject in bathroom count, walkout basement feature, and/or garage size. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of fifteen equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1 through #6 and the board of review's comparables, which have fewer full bathrooms than the subject. Moreover, the board of review's comparables #1, #2, and #3 have finished basement area or an inground swimming pool that are not features of the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparables #7, #8, and #9, which are more similar to the subject in dwelling size, age, location, full bathroom count, and several other features, although these comparables each have a somewhat smaller garage than the subject and one home lacks a half bathroom 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 have improvement assessments that range from \$101,546 to \$108,323 or from \$33.56 to \$35.96 per square foot of living area. The subject's improvement assessment of \$111,692 or \$37.08 per square foot of living area falls above the range established by the best comparables in this record and appears to be excessive after considering appropriate adjustments to the best comparables for differences from the subject. Based on this record, the Board finds the appellants 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

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