



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

APPELLANT: Robert & Bonnie Wozniak  
DOCKET NO.: 23-03954.001-R-1  
PARCEL NO.: 12-23-380-006

The parties of record before the Property Tax Appeal Board are Robert & Bonnie Wozniak, the appellants; 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:** \$14,477  
**IMPR.:** \$137,582  
**TOTAL:** \$152,059

Subject only to the State multiplier as applicable.

The parties appeared before the Property Tax Appeal Board on November 18, 2024 for a hearing at the Kane County Government Center in Geneva pursuant to prior written notice dated October 10, 2024. Appearing were appellants Robert and Bonnie Wozniak, and on behalf of the Kane County Board of Review was Michelle Abell, Deputy Supervisor of Assessments for Kane County

**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 frame exterior construction with 2,748 square feet of living area. The dwelling was constructed in 1990 and is approximately 34 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 682 square foot 3-car garage. The property has an approximately 12,035 square foot site<sup>1</sup> and is located in Batavia, Batavia Township, Kane County.

---

<sup>1</sup> The Board finds the best description of the subject's site was found in its property record card which disclosed the dimensions of the subject site of 83' x 145.'

The appellants contend assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellants submitted information on five equity comparables located in the same assessment neighborhood code and on the same street as the subject. The comparables are improved with 2-story dwellings of brick and frame exterior construction ranging in size from 2,568 to 3,306 square feet of living area. The homes range in age from 28 to 36 years old. Each comparable has a basement, with four reported to have finished area. Each dwelling has central air conditioning, one fireplace and either a 440 or 682 square foot garage. The comparables have improvement assessments that range from \$125,443 to \$153,778 or from \$43.86 to \$50.60 per square foot of living area.

Mr. Wozniak testified the subject property is in its original condition, with the exception of required repairs. He contended each of the appellants' comparables have sold, some more than once, opining if a house sells it must have been updated. Based on this and firsthand knowledge of comparables #1 through #4, Mr. Wozniak concluded all of its comparables have superior updating relative to the subject.

The appellants also submitted a table comparing historical assessments for the subject and each of the five comparable properties. The table depicts the percentage change in assessments from 2006 to 2007 of 5.5% for each of the properties versus the percentage change in assessment from 2022 to 2023 which ranged from 7.6% to 26.3%, with the subject's assessment change being 26.5%, the highest percentage.

Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$129,859 or \$47.26 per square foot of living area.

Ms. Abell questioned the appellants as to their source for finished basement area of their comparable properties. The appellants testified they have been inside the basements of their comparables #1 through #4 and that each has a finished basement. As to the size of finished basement area, Mr. Wozniak contended it was found in the respective property record cards which were submitted. Ms. Abell asserted the property record cards for the appellants' comparables report basement area but not finished basement area. To which Mr. Wozniak reiterated he has personal knowledge the basements are finished, which Ms. Abell did not refute.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,029. The subject has an improvement assessment of \$137,582 or \$50.07 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables located in the same assessment neighborhood code as the subject property and where six are also located on the subject's street. The comparables are improved with 2-story dwellings of brick and frame exterior construction ranging in size from 2,568 to 3,070 square feet of living area that were built in 1988 or 1989. Each comparable has a basement, with one reported to have finished area and all other properties reported as unknown. Each dwelling has central air conditioning, one fireplace and a either a 2-car or 3-car garage. Comparable #7 has an inground swimming pool. The comparables have improvement assessments ranging from \$129,928 to \$157,455 or from \$50.60 to \$57.30 per square foot of

living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Under cross examination, Ms. Abell, asserted the board of review assumes a property is in average condition unless there is some type of documentation indicating otherwise. Mr. Wozniak reiterated his contention that if a property has sold, its condition is superior to the subject's original condition. Ms. Abell responded, contending Mr. Wozniak's assumption is not true for all properties that sell. In response to the hearing officer, Mr. Wozniak argued he has been inside four of his five comparable properties and that they all have superior updates when compared to the subject, however, he admitted that he did not have any documentary evidence to support his testimony.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 14 equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #2, #3 and #4 along with board of review comparables #1, #2, #3, #5, #7 and #8 which are less similar to the subject in dwelling size, garage capacity and/or feature an inground swimming pool, when compared to other properties in the record.

The Board finds the best evidence of assessment equity to be the appellants' comparable #2 and board of review comparables #4, #6 and #9 which are more similar to the subject in location, age, design, dwelling size, garage capacity and other features. These best comparables have improvement assessments ranging from \$130,817 to \$155,525 or from \$49.85 to \$57.30 per square foot of living area. The subject's improvement assessment of \$137,582 or \$50.07 per square foot of living area falls within the range established by the best comparables in this record. 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.

The Board gave no weight to the argument raised by the appellants concerning the subject's increase in assessment from 2022 to 2023. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments that reflect fair market value, maintain uniformity of assessments and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and

percentages depending on prevailing market conditions and prior year assessments along with the salient characteristics of a given property.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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: January 21, 2025



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

Robert & Bonnie Wozniak  
936 Lund Lane  
Batavia , IL 60510

COUNTY

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