



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

APPELLANT: Gilber Argenta
DOCKET NO.: 24-00512.001-R-1
PARCEL NO.: 08-13-453-005

The parties of record before the Property Tax Appeal Board are Gilber Argenta, the appellant, by attorney David Kieta, of Kieta Law LLC in Winfield; 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: \$49,554
IMPR.: \$485,889
TOTAL: \$535,443

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 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 parties appeared before the Property Tax Appeal Board for a hearing at the Kane County Government Center in Geneva pursuant to a prior written notice. Appearing on behalf of the appellant was attorney, Kelsie Frank, and appearing on behalf of the Kane County Board of Review was Michelle Abell, Deputy Supervisor of Assessments, along with witness, Katy Bolger, Chief Deputy Assessor for Campton Township.

The subject property consists of a 2-story dwelling of frame, brick and stone exterior construction with 7,502 square feet of living area. The dwelling was constructed in 2006 and is approximately 18 years old. Features of the home include a walkout basement with 3,600 square feet of finished area, central air conditioning, four fireplaces, screened porch, 6.2 baths, an

inground swimming pool and a 1,661 square foot garage.¹ The property has a 40,457 square foot site and is located in Saint Charles, Campton Township, Kane County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within .43 of a mile from the subject. The comparables are improved with 2-story dwellings of brick or brick and stone exterior construction that range in size from 7,563 to 7,754 square feet of living area. The homes are 15 or 17 years old and have basements. Each comparable has central air conditioning, two or three fireplaces, 5 or 7.5 baths and a garage ranging in size from 1,058 to 1,189 square feet of building area. Their improvement assessments range from \$446,596 to \$470,436 or from \$58.93 to \$61.17 per square foot of living area. Based on this evidence the appellant requested a reduction in the assessment of the subject improvement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$535,443. The subject property has an improvement assessment of \$485,889 or \$64.77 per square foot of living area.

The board of review submitted MLS listing sheets for the appellant's comparables which disclosed they have walkout basements, two of which (#2 and #3) have finished basement area. The listing sheet disclosed appellant's comparable #2 has 3,300 square feet of finished basement area. The board of review further noted none of the appellant's comparables have inground swimming pools and all have smaller garages.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .29 of a mile from the subject. The comparables are improved with 2-story dwellings of brick and stone or brick and frame exterior construction ranging in size from 6,832 to 7,228 square feet of living area. The homes were constructed from 2009 to 2015 and have basements with two having either 1,500 or 2,468 square feet of finished area and two are walkout in design. Each comparable has central air conditioning, two or four fireplaces, 4.1 to 6.2 baths, and a garage ranging in size from 1,157 to 2,065 square feet of building area. Comparables #1 and #2 each have an inground swimming pool. Comparable #4 has an elevator. Their improvement assessments range from \$466,718 to \$684,349 or from \$68.31 to \$95.38 per square foot of living area.

Ms. Abell stated that the subject has a 4,052 square foot basement with 3,600 square feet of finished area, 6.2 bathrooms, four fireplaces, a balcony deck, patio screened porched and an inground swimming pool, all of which matter in an equity appeal. Ms. Abell further noted she tried to find comparables with similar upgraded features as the subject. Under direct examination, the township assessor testified that they do assess for amenities such as finished basements and inground pools. The assessor testified that these amenities add significant value to

¹ The board of review submitted a Multiple Listing Sheet (MLS) including photos associated with a prior canceled 2023 listing of the subject property that disclosed features such as a walkout finished basement, a screened porch and an inground swimming pool with three fountains and two fire bowls, hot tub, deck and fire pit area which were not refuted the appellant.

properties within the subject neighborhood. Under cross examination, the assessor testified that finished basement area is listed on their property record cards.

At the hearing, the board of review requested the Property Tax Appeal Board to increase the subject's improvement assessment based on the subject's upgraded amenities to \$512,462 or \$68.31 per square foot of living area which is equivalent to board of review comparable #3, the lowest assessment on a per square foot basis.

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

The parties presented seven equity comparables for the Board's consideration. The Board gives less weight to appellant's comparable #1 as well as board of review comparables #2 and #4 which lack finished basement area that is a feature of the subject. In addition, board of review comparables #2 and #4 are also less similar to the subject in age. The Board gives less weight to board of review comparable #1 which is considered an outlier due to its considerably higher improvement assessment in relation to the other comparables in the record.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 as well as board of review comparable #3 which have finished basement area and are similar to the subject in location, age and dwelling size. The Board recognizes adjustments to these comparables would have to be considered for differences from the subject in features such as inground swimming pool, bathroom count and garage size. These comparables have improvement assessments ranging from \$462,641 to \$470,436 or from \$60.67 to \$68.31 per square foot of living area. The subject's improvement assessment of \$485,889 or \$64.77 per square foot of living area falls above the range established by the comparables in this record on an overall basis and within the range on a square foot basis. The subject's higher improvement assessment is justified due to subject's superior features. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant 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 further finds an increase in the subject's assessment as requested by the board of review 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: March 17, 2026



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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