



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

APPELLANT: Jim Kapasouris
DOCKET NO.: 24-00554.001-R-1
PARCEL NO.: 06-28-331-017

The parties of record before the Property Tax Appeal Board are Jim Kapasouris, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd., in Chicago, 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: \$16,325
IMPR.: \$56,010
TOTAL: \$72,335

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 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 subject property consists of a residential condominium in a building of vinyl exterior construction which was constructed in 1998. The unit contains 1,170 square feet of living area. Features include a full basement with 585 square feet of finished area, two bathrooms, central air conditioning, a fireplace and a 400 square foot garage.¹ The property is located in Elgin, Elgin 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

¹ The appellant relied upon a property characteristics sheet published by the township assessor depict the unit has 1.5 bathrooms, while the board of review relied upon a Multiple Listing Service (MLS) data sheet describing the subject as having 2 bathrooms. In rebuttal, the appellant did not dispute the bathroom count, but questioned what other descriptive errors have been published by the assessing officials.

comparables located in the same neighborhood code as the subject and within .09 of a mile from the subject. Each comparable consists of a residential condominium units of “aluminum/vinyl/steel” exterior construction. The buildings were each 27 years old and each unit contains either 1,152 or 1,170 square feet of living area. The comparables have concrete slab foundations. Features include 1 bathroom with 1 extra fixture, central air conditioning, and a 400 square foot garage. Two units each have a fireplace. The comparables have improvement assessments ranging from \$45,121 to \$46,867 or from \$38.97 to \$40.06 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$46,250 or \$39.53 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,335. The subject property has an improvement assessment of \$56,010 or \$47.87 per square foot of living area.

In response to the appeal, the board of review noted the subject dwelling has two full bathrooms as depicted in a 2014 MLS data sheet (which differs from the 1.5 bathrooms depicted in the subject’s property characteristics sheet published by the township assessor) and the subject has a full, finished basement. In contrast, the appellant’s comparables each have 1 bathroom and lack a basement foundation.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same neighborhood code and within .24 of a mile from subject. The comparables consist of residential condominium units each of which are located in a building constructed in 1998. The units contain either 1,152 or 1,170 square feet of living area. Features include a full basement, four of which have finished area ranging in size from 200 to 550 square feet, 1½ or 2½ bathrooms, central air conditioning, and a 400 square foot garage. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$54,349 to \$58,242 or from \$46.62 to \$49.78 per square foot of living area. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject’s assessment.

In rebuttal, the appellant reporting relying upon published characteristics of the subject with regard to the bathroom count produced by assessing officials. Since the board of review indicates that bathroom count is in error, the appellant questions what other data published by the assessing officials is erroneous and/or not made public. In light of this, the appellant contends that the subject is most similar to board of review comparables #2 and #3 indicating that a reduction in the subject’s assessment is still warranted.

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 submitted a total of nine suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables as each condominium unit differs in foundation type when compared to the subject. The Board has also given reduced weight to board of review comparable #1 which has an unfinished basement, inferior to the subject's finished basement and that of the other comparables presented by the board of review.

The Board finds the best evidence of assessment equity to be board of review comparables #2 through #5, which are similar to the subject in location, age, foundation type, and garage size. Both upward and downward adjustments to these best comparables are necessary in bathroom count in order to make them more equivalent to the subject. Likewise, upward adjustments are also necessary to each of these best comparables for finished basement area as the subject has the largest finished basement area in the record. Two comparables also necessitate upward adjustments for lack of a fireplace which is a reported feature of the subject. These four best comparables have improvement assessments ranging from \$54,349 to \$58,242 or from \$46.63 to \$49.78 per square foot of living area. The subject's improvement assessment of \$56,010 or \$47.87 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

Based on the foregoing and after considering appropriate adjustments to the best comparables in order to make them more equivalent 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.

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: _____

October 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

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