



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

APPELLANT: Russell P. Spinazze
DOCKET NO.: 24-00592.001-R-1
PARCEL NO.: 09-16-377-043

The parties of record before the Property Tax Appeal Board are Russell P. Spinazze, the appellant, by attorney Dennis M. Nolan, of the Law Office of Dennis M. Nolan, P.C. in Bartlett; 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: \$74,468
IMPR.: \$340,923
TOTAL: \$415,391

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 2-story dwelling of frame and brick exterior construction with 6,465 square feet of living area. The dwelling was built in 1992 and is approximately 32 years old. Features of the home include a basement with 1,534 square feet of finished area,¹ central air conditioning, four fireplaces, five full bathrooms, one half bathroom, a 1,605 square foot garage, and an inground swimming pool. The property has a 69,129 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables located within 0.3 of a mile from the subject, five of which are located within the same

¹ Additional details regarding the subject are found in the listing sheet presented by the board of review which was not refuted by the appellant.

neighborhood as the subject. The comparables are improved with 2-story homes of frame and brick exterior construction ranging in size from 4,478 to 9,390 square feet of living area. The dwellings range in age from 21 to 33 years old. Each home has a basement, four of which have from 1,000 to 3,800 square feet of finished area, central air conditioning, two to six fireplaces, one to five full bathrooms, and a garage ranging in size from 890 to 1,475 square feet of building area. Three homes also have one half bathroom. Three comparables each have an inground swimming pool and one comparable also has a pool house. The comparables have improvement assessments ranging from \$204,584 to \$461,630 or from \$43.29 to \$52.27 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$305,148.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$415,391. The subject property has an improvement assessment of \$340,923 or \$52.73 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within 0.55 of a mile from the subject and within the same neighborhood as the subject. The comparables are improved with 2-story homes of brick or brick and stucco exterior construction ranging in size from 6,178 to 6,636 square feet of living area. The dwellings were built from 1990 to 2007. Each home has a basement with 2,225 to 3,220 square feet of finished area, central air conditioning, three to nine fireplaces, four to seven full bathrooms, one to three half bathrooms, and a garage ranging in size from 964 to 1,512 square feet of building area. Two comparables have an inground swimming pool. The comparables have improvement assessments ranging from \$334,741 to \$454,826 or from \$54.18 to \$68.54 per square foot of living area.

The board of review noted the subject is superior to most of the appellant's comparables, which have fewer bathrooms than the subject, lack finished basement area, lack an inground swimming pool, and have a smaller garage than the subject. The board of review submitted a listing sheet for the subject from 2020 that indicates the subject has brick exterior construction, "5.1 baths," a patio, porch, and firepit, and was recently renovated.

The board of review also submitted a letter from the township assessor's office asserting the subject's neighborhood is known for custom-built homes and estate-sized lots. It was argued the appellant's comparables differ from the subject in dwelling size and the assessments in the subject's neighborhood are supported by sale prices within the neighborhood.

Based on this evidence the board of review requested the subject's assessment be sustained.

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 record contains a total of twelve equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 through #6 and the board of review's comparables #1, #3, and #5, due to substantial differences from the subject in dwelling size and/or which lack an inground swimming pool that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #7 and the board of review's comparables #2 and #4, which are more similar to the subject in dwelling size, age, location, and most features, although these comparables vary from the subject in half bathroom count, finished basement area, and garage size, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject.

These comparables have improvement assessments that range from \$341,564 to \$379,247 or from \$52.27 to \$60.97 per square foot of living area. The subject's improvement assessment of \$340,923 or \$52.73 per square foot of living area falls below the range established by the best comparables in terms of total improvement assessment and within the range on a per square foot basis. Based on this record 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: _____

September 16, 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

Russell P. Spinazze, by attorney:
Dennis M. Nolan
Law Office of Dennis M. Nolan, P.C.
221 West Railroad Avenue
Bartlett, IL 60103

COUNTY

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