



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

APPELLANT: Frederick Meighan  
DOCKET NO.: 24-00604.001-R-1  
PARCEL NO.: 15-19-426-005

The parties of record before the Property Tax Appeal Board are Frederick Meighan, 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:** \$20,956  
**IMPR.:** \$107,235  
**TOTAL:** \$128,191

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 1-story dwelling of masonry exterior construction with 2,383 square feet of living area. The dwelling was built in 1971 and is approximately 53 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 2-car garage with 576 square feet of building area. The property has an approximately 11,761 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant contends both overvaluation and assessment inequity regarding the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$355,000 as of January 1, 2024. The appraisal was prepared by Jacob Bartlett, a certified residential real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected six comparable sales located from 0.08 to 0.68 of a mile from the subject. The parcels range in size from 11,250 to 22,800 square feet of land area and are improved with 1-story homes of differing exterior construction ranging in size from 1,776 to 2,372 square feet of living area. The dwellings were built from 1952 to 1974. Three homes each have a basement, two of which have finished area. Each home has central air conditioning and a 2-car garage. Comparable #3 has an inground swimming pool. The comparables sold from February to July 2023 for prices ranging from \$315,000 to \$385,500 or from \$148.74 to \$191.44 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices from \$325,500 to \$378,000. The appraiser concluded a value for the subject of \$355,000 as of January 1, 2024.

In support of the assessment inequity argument, the appellant submitted information on nine equity comparables located in the same neighborhood as the subject and within 0.4 of a mile from the subject. The comparables are improved with 1-story homes of frame exterior construction ranging in size from 2,330 to 2,430 square feet of living area and ranging in age from 52 to 67 years old. Four homes have a basement, one of which has finished area.<sup>1</sup> Each home has central air conditioning, one or two fireplaces, and a garage ranging in size from 506 to 780 square feet of building area. The comparables have improvement assessments ranging from \$86,111 to \$106,662 or from \$35.44 to \$44.58 per square foot of living area.

Based on this evidence, the appellant 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 \$128,191. The subject's assessment reflects a market value of \$384,611 or \$161.40 per square foot of living area, land included, when using the statutory level of assessment of 33.33% as determined by the Illinois Department of Revenue.<sup>2</sup> The subject has an improvement assessment of \$107,235 or \$45.000 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight comparables located from 0.04 to 0.72 of a mile from the subject, five of which are located in the same subdivision as the subject. The comparables are improved with 1-story homes of differing exterior construction ranging in size from 1,710 to 2,573 square feet of living area. The dwellings were built from 1952 to 1971. Seven homes have a basement, four of which have finished area. Each home has central air conditioning, one or two fireplaces, and a garage ranging in size from 460 to 598 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$75,352 to \$118,930 or from \$42.71 to \$52.50 per square foot of living area. Four comparables have sites ranging in size from 11,326 to 27,878 square feet of land area and sold from May 2022 to October 2023 for prices ranging from \$360,000 to \$390,000 or from \$160.74 to \$219.30 per square foot of living area, including land.

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<sup>1</sup> The appellant submitted a listing sheet for comparable #4 describing finished basement area.

<sup>2</sup> Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

The board of review submitted a brief contending the appellant failed to report basement finishes for the comparables despite the subject having finished basement as described in the appellant's appraisal. The board of review further contended seven of the appellant's comparables are older homes than the subject and three of the appellant's comparables recently sold for prices that support the subject's assessment.

With respect to the appraisal, the board of review questioned the appraiser's condition adjustments. The board of review presented a listing sheet and sale disclosures for sale #1, disclosing flooding issues, material defects in the basement/foundation, and material defects in the walls/windows/doors/floors, for which the appraiser made no condition adjustment. The board of review submitted listing sheets for sales #2, #4, and #6 from which the board of review concluded sale #6 should not have received the same condition adjustment as sales #2 and #4. The listing sheets indicate sale #2 has an updated kitchen with stainless steel appliances and granite countertops and updated bathrooms; sale #4 was remodeled in 2022 with an open floor plan and the kitchen has new appliances; sale #6 was rehabbed in 2018 with custom tilework and high-end appliances in the kitchen and updated bathrooms. The board of review asserted the appraiser made no adjustments for age despite selecting older homes than the subject. The board of review argued sales #1, #2, #3, and #4 should receive little weight as they have condition issues or lack a basement; sale #5 supports the subject's assessment; and sale #6 had an incorrect adjustment for condition and no adjustment for age.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment for overvaluation is not warranted.

The appellant presented an appraisal and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion as the appraiser failed to make a condition adjustment to appraisal sale #1, which has flooding issues as demonstrated by the board of review, and did not make adjustments for age despite four comparables being more than ten years older than the subject. Furthermore, the appraisal sale #5 received the least adjustments but the appraiser concluded value much lower than its adjusted price. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appraisal sale #1, #2, #3, #4, and #6 and the board of review's

comparables #1, #2, and #4, due to substantial differences from the subject in dwelling size, age, condition, foundation type, site size, and/or inground swimming pool amenity.

The Board finds the best evidence of market value to be the appraisal sale #5 and the board of review's comparable #3, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, site size, and features, although one comparable lacks finished basement area that is a feature of the subject, suggesting an upward adjustment to this comparable would be needed to make it more equivalent to the subject. These comparables sold for prices of \$360,000 and \$375,000 or \$174.67 and \$158.09 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$384,611 or \$161.40 per square foot of living area, including land, which is above the best comparable sales in terms of total market value and is bracketed by the two best comparables on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is supported and a reduction in the subject's assessment is not justified.

The appellant also 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 for assessment inequity is not warranted.

The record contains a total of seventeen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #3, #5, and #9 and the board of review's comparables #1, #2, #4, due to substantial differences from the subject in dwelling size, age, foundation type, and/or inground swimming pool amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparables #4, #6, #7, and #8 and the board of review's comparables #3 and #5 through #8, which are more similar to the subject in dwelling size, age, location, and most features. These comparables have improvement assessments ranging from \$88,019 to \$118,930 or from \$40.15 to \$49.06 per square foot of living area. The subject's improvement assessment of \$107,235 or \$45.00 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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: 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

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