



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

APPELLANT: Nathaniel Boiselle
DOCKET NO.: 24-00668.001-R-1
PARCEL NO.: 06-20-352-007

The parties of record before the Property Tax Appeal Board are Nathaniel Boiselle, 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: \$39,827
IMPR.: \$114,841
TOTAL: \$154,668

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 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, Terra De Baltz, Deputy Assessor for Elgin Township.

The subject property consists of a 2-story dwelling of brick and frame exterior construction with 3,283 square feet of living area. The dwelling was constructed in 2005 and is approximately 19 years old. Features of the home include a basement with finished area, central air conditioning and a 647 square foot garage. The property has a 10,001 square foot site and is located in Elgin, Elgin 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 six equity comparables located within .94 of a mile from the subject. The comparables are improved with two-story dwellings that range in size from 3,284 to 3,358 square feet of living area. The homes are 11 to 19 years old and have basements. Each comparable has central air conditioning and a garage ranging in size from 590 to 656 square feet of building area. Two comparables each have one fireplace. Their improvement assessments range from \$108,414 to \$111,064 or from \$32.62 to \$33.11 per square foot of living area. After reviewing their evidence in comparison with the evidence the assessor provided, the appellant's counsel requested at the hearing that the Property Tax Appeal Board issue a no change decision for this case. Counsel further acknowledged that the appellant's comparables are located in a different neighborhood but they are similar properties that are located less than one mile from the subject property and they are also similar in age, living area and number of bathrooms.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,668. The subject property has an improvement assessment of \$114,841 or \$34.98 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same subdivision as the subject and within .44 of a mile from the subject. The comparables are improved with two-story dwellings with each containing 3,283 or 3,299 square feet of living area. The homes were constructed from 2005 to 2008 and have basements, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage with 647 square feet of building area. Their improvement assessments range from \$116,728 to \$127,828 or from \$35.56 to \$38.75 per square foot of living area. The board of review further noted there are 30 Ultima LX model homes in the subject subdivision that range in size from 3,283 to 3,299 square feet of living area and the subject is being assessed at the lowest price per square foot of living area.

In written response and at the hearing, the board of review asserted the subject has four baths and a finished basement which were not refuted by the appellant. The board of review submitted a Multiple Listing Sheet associated with 2021 sale of the subject property that disclosed the subject has four baths and a finished basement. The board of review noted the subject dwelling is an Ultima LX model in the Waterford subdivision, whereas none of the appellant's comparables are in the same subdivision and none are the same model as the subject. The board of review also submitted a five year Median Sale Price History Report for the subject zip code of 60124 that shows an increase of approximately 31% in the median sale price from January 2021 to January 2024.

Under direct examination, the township assessor testified that the subject's subdivision is superior to the subdivisions of the appellant's comparables due to the superior quality of the homes and amenities which include a clubhouse, a pool and a fitness center. The appellant's counsel then questioned the township assessor about property records and whether they show if properties have finished basement area on the assessor's website. The township assessor testified that she cannot be 100% accurate that the property records on the website show finished basement area but if someone calls the office they can pull the property record cards to get that information.

Based on this evidence the board of review requested that the Property Tax Appeal Board increase in the subject's improvement assessment to \$116,743 or \$35.56 per square foot of living area.

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 ten equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 through #4 which are located less proximate to the subject than the remaining comparables in the record.

The Board finds the best evidence of assessment equity to be appellant's comparables #5 and #6 along with the board of review comparables which are more similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from \$108,414 to \$127,828 or from \$32.62 to \$38.75 per square foot of living area. The subject's improvement assessment of \$114,841 or \$34.98 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. As to the board of review's request for an increase to the subject's assessment, the Board finds an increase in the subject's assessment is not warranted.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Nathaniel Boiselle, by attorney:
David Kieta
Kieta Law LLC
0S331 Summit Drive
Winfield, IL 60190

COUNTY

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