



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

APPELLANT: Alexander Zhmaylov  
DOCKET NO.: 24-00669.001-R-1  
PARCEL NO.: 08-12-227-001

The parties of record before the Property Tax Appeal Board are Alexander Zhmaylov, 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:** \$40,890  
**IMPR.:** \$274,365  
**TOTAL:** \$315,255

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, Katy Bolger, Chief Deputy Assessor for Campton Township.

The subject property consists of a 2-story dwelling of frame and brick exterior construction with 4,250 square feet of living area. The dwelling was constructed in 2003 and is approximately 21 years old. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning,

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<sup>1</sup> The Board finds the board of review submitted a Multiple Listing Service sheet associated with the 2022 sale of the subject property which disclosed the subject has an inground swimming pool and a walkout basement that is finished with a galley kitchen, bedroom, bath, home theater, exercise room and sitting room.

an inground swimming pool and a 704 square foot garage. The property has a 55,105 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 six equity comparables located within .40 of a mile from the subject. The comparables are improved with two-story dwellings of brick, frame and brick, stucco, or frame and stone exterior construction that range in size from 3,855 to 4,336 square feet of living area. The homes are 25 to 29 years old and have basements. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 686 to 852 square feet of building area. Their improvement assessments range from \$190,728 to \$262,805 or from \$46.70 to \$60.61 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 \$315,255. The subject property has an improvement assessment of \$274,365 or \$64.56 per square foot of living area.

In written response and at the hearing, the board of review asserted the appellant reported the total basement square footage in the finished basement area section of the grid with no mention of which comparables actually have finished basement area. When questioned by the board of review, appellant's counsel stated that she was not 100% certain that the appellant's comparables have finished basements.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .50 of a mile from the subject. The comparables are improved with two-story dwellings of frame and brick or brick exterior construction ranging in size from 3,832 to 4,179 square feet of living area. The homes were constructed from 1996 to 2002. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 771 to 987 square feet of building area. Comparables #1, #2 and #3 each have an inground swimming pool. Comparable #2 also has a pool house. Their improvement assessments range from \$254,078 to \$289,672 or from \$64.97 to \$70.70 per square foot of living area.

Ms. Abell asserted the board of review comparables have finished basements and are more similar to the subject in exterior amenities than the comparables submitted by the appellant. Under direct examination, Ms. Bolger testified that walkout basements add value as opposed to a standard basement with no walkout. Under cross examination, Ms. Bolger testified that the online property record card does not disclose the amount of basement finish or whether it is a walkout basement but the assessor's office has this data in their records.

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

### **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 that are relatively similar to the subject in location, age and dwelling size. The Board gives less weight to the appellant's comparables as well as board of review comparable #4 as each lacks an inground swimming pool which is a feature of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3 which have inground swimming pools and are similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from \$254,078 to \$289,672 or from \$65.98 to \$70.70 per square foot of living area. The subject improvement assessment of \$274,365 or \$64.56 per square foot of living area falls within the range established by the best comparables in this record on an overall basis but below the range on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by clear and convincing evidence that a reduction in the subject's assessment is 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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COUNTY

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