



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

APPELLANT: George Graham
DOCKET NO.: 24-01081.001-R-1
PARCEL NO.: 05-25-381-001

The parties of record before the Property Tax Appeal Board are George Graham, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$30,401
IMPR.: \$127,066
TOTAL: \$157,467

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 vinyl/wood siding exterior construction with 2,629 square feet of living area. The dwelling was constructed in 2014. Features of the home include central air conditioning and a 480 square foot garage. The property has a 6,970 square foot site and is located in Elgin, Plato 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 nine equity comparables located within the same assessment neighborhood as the subject and within 0.55 of a mile from the subject. The comparables are improved with 1-story homes of vinyl/wood siding exterior construction ranging in size from 2,442 to 2,500 square feet of living area. The dwellings were built from 2008 to 2010. Each home has central air conditioning and a garage ranging in size from 420 to 504 square feet of building area. Three homes each have a fireplace.

The comparables have improvement assessments ranging from \$97,029 to \$101,067 or from \$38.81 to \$41.17 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$105,055.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,467. The subject property has an improvement assessment of \$127,066 or \$48.33 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 within the same assessment neighborhood as the subject and within 0.17 of a mile from the subject. The comparables are improved with 1-story homes of frame/stone exterior construction with 1,953 or 2,629 square feet of living area. The dwellings were built from 2014 to 2019. Each home has central air conditioning and a 400 or a 480 square foot garage. The comparables have improvement assessments ranging from \$99,799 to \$127,141 or from \$47.33 to \$51.10 per square foot of living area.

The board of review submitted a brief contending that the subject's neighborhood is divided into an upper area located near electrical towers and a lower area that is not located near electrical towers. The board of review argued sales data indicates homes in the upper area sold for an average of \$203.54 per square foot and homes in the lower area sold for an average of \$266.35 per square foot. The board of review argued the appellant's comparables #4 through #9 are townhomes unlike the subject, which have an average sale price in the neighborhood of \$158.14 per square foot, and the appellant's comparables #1, #2, and #3 are located in the upper area unlike the subject. The board of review asserted its comparables are located in the lower area like the subject and in close proximity to the subject. The board of review submitted property record card for the subject and both parties' comparables, a listing sheet for a 2019 sale of the subject, a sale summary, and aerial photographs. 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 record contains a total of thirteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, which are townhomes unlike the subject or are located in a different area of the subject's neighborhood that is affected by electrical towers, as demonstrated by the sales data presented by the board of review. The Board gives less weight to the board of review's comparable #4, which is a substantially smaller home than the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2, and #3, which are similar or identical to the subject in design, dwelling size, age, location, and features. These comparables have improvement assessments that range from \$124,418 to \$127,141 or from \$47.33 to \$48.36 per square foot of living area. The subject's improvement assessment of \$127,066 or \$48.33 per square foot of living area falls within the range established by the best comparables in this record. Based on this record 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: _____

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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