FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Chris & Linda Papanicholas
DOCKET NO.: 24-01091.001-R-1
PARCEL NO.: 09-08-428-004

The parties of record before the Property Tax Appeal Board are Chris & Linda Papanicholas, the appellants, 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:	$52,557
IMPR.:	$222,070
TOTAL:	$274,627

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick/cedar siding exterior construction[1] with 4,190 square feet of living area. The dwelling was constructed in 2006. Features of the home include a walkout basement with finished area, central air conditioning, a fireplace, 4.5 bathrooms, and a 796 square foot garage. The property has a 73,442 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellants contend assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located within the same assessment neighborhood as the subject within 0.16 of a mile from the subject. The comparables are improved with 2-story homes of vinyl/wood siding

[1] The board of review submitted a listing sheet for a 2018 sale of the subject depicting a brick/cedar exterior construction, a walkout basement, and 4.5 bathrooms, which were not refuted by the appellants.

exterior construction ranging in size from 4,203 to 4,293 square feet of living area. The dwellings were built from 2004 to 2010. Each home has a basement with finished area, central air conditioning, one or two fireplaces, 1.5 to 4.5 bathrooms,[2] and a garage ranging in size from 753 to 847 square feet of building area. The comparables have improvement assessments ranging from $208,364 to $221,374 or from $48.54 to $52.67 per square foot of living area.[3]

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to $212,014.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $274,627. The subject property has an improvement assessment of $222,070 or $53.00 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 and within 0.13 of a mile from the subject. Comparable #4 is the same property as the appellant's comparable #1. The comparables are improved with 2-story homes of brick/cedar exterior construction ranging in size from 4,135 to 4,859 square feet of living area. The dwellings were built from 2004 to 2012. Each home has a basement with finished area, one of which is a walkout and three of which are English-style. Each comparable has central air conditioning, one or two fireplaces, 3.5 to 5.5 bathrooms, and a garage ranging in size from 847 to 1,095 square feet of building area. The comparables have improvement assessments ranging from $221,374 to $255,694 or from $50.55 to $61.58 per square foot of living area.

The board of review submitted a brief contending that the listing sheet for a 2018 sale of the subject shows the subject has 4.5 bathrooms unlike 1.5 bathrooms reported by the appellant and a parcel information sheet for the common comparable depicts the correct assessment data for this property. The board of review argued the appellants' comparables support the subject's assessment after considering differences from the subject in fireplace count, walkout basement feature, garage size, basement size, and other features. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

[2] The Board finds the best evidence of the common comparable's features are found in the board of review's evidence.
[3] The Board finds the appellants reported the incorrect improvement assessment amount, as shown by the parcel information sheet presented by the board of review.

The record contains a total of six equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the board of review's comparable #3, which is a substantially larger home than the subject, and to the appellant's comparable #2, which has considerably fewer bathrooms than the subject.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #3 and the board of review's comparables #1, #2, and #4, including the common comparable, which are more similar to the subject in dwelling size, age, location, and most features, although three comparables lack a walkout basement that is a feature of the subject, two comparable differ from the subject in bathroom count, one comparable has one fewer fireplace than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from $217,681 to $255,694 or from $51.60 to $61.58 per square foot of living area. The subject's improvement assessment of $222,070 or $53.00 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 appellants 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:

C E R T I F I C A T I O N

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

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