



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

APPELLANT: Frank & Suzy Gennaro
DOCKET NO.: 24-01092.001-R-1
PARCEL NO.: 08-23-430-012

The parties of record before the Property Tax Appeal Board are Frank & Suzy Gennaro, 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: \$38,413
IMPR.: \$165,969
TOTAL: \$204,382

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/frame siding exterior construction with 2,949 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement with 1,200 square feet of finished area, central air conditioning, a fireplace and a 688 square foot garage. The property has a 12,345 square foot site and is located in Campton Hills, Campton 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 nine equity comparables located within the same assessment neighborhood code as the subject and within 0.16 of a mile from the subject. The comparables are improved with 2-story homes of vinyl/wood siding exterior construction ranging in size from 2,764 to 3,196 square feet of living area. The dwellings were built from 1998 to 2004. Each home has a basement with 866 to 1,344

square feet of finished area, a fireplace, and a garage ranging in size from 566 to 766 square feet of building area. Eight homes have central air conditioning. The comparables have improvement assessments ranging from \$139,131 to \$163,135 or from \$49.84 to \$51.32 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$148,453.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$204,382. The subject property has an improvement assessment of \$165,969 or \$56.28 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables located within the same assessment neighborhood code as the subject and within 0.49 of a mile from the subject. Three comparables are the same street as the subject and the board of review reported comparables #1 and #2 have a pond view like the subject. The comparables are improved with 2-story homes of brick/frame exterior construction ranging in size from 2,603 to 3,217 square feet of living area. The dwellings were built from 1998 to 2002. Each home has a basement with 600 to 1,190 square feet of finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 642 to 791 square feet of building area. The comparables have improvement assessments ranging from \$150,618 to \$191,597 or from \$56.39 to \$64.51 per square foot of living area.

The board of review submitted a brief contending the subject is contiguous to common area open space that includes a large pond. The board of review submitted a listing sheet from the subject's sale in 2015. Based on this evidence, the board of review requested the subject's assessment be sustained.

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.

As an initial matter, the Board notes the board of review reported the subject and two comparables have pond views. However, the board of review did not report whether any of the appellants' comparables have a pond view. Thus, the Board finds it has insufficient information to compare the subject's view with regard to both parties' comparables in the record.

The record contains a total of fifteen equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #9, which lacks central air conditioning that is a feature of the subject, and to the appellants' comparables #2, #3, and #5 and the board of review's comparables #1 and #3, which are less similar to the subject in dwelling size, finished basement size, and/or garage size.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1, #4, #6, #7, and #8 and the board of review's comparables #2, #4, #5, and #6, which are more similar to the subject in dwelling size, age, location, and most features. These comparables have improvement assessments that range from \$144,838 to \$191,597 or from \$49.84 to \$64.51 per square foot of living area. The subject's improvement assessment of \$165,969 or \$56.28 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: _____

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

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

APPELLANT

Frank & Suzy Gennaro, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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