



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

APPELLANT: Jonathan Schnidt
DOCKET NO.: 24-01112.001-R-1
PARCEL NO.: 09-16-453-004

The parties of record before the Property Tax Appeal Board are Jonathan Schnidt, the appellant, by attorney Ryan Schaeftges of the Law Office of Ryan Schaeftges, P.C. in Wheeling; 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: \$70,210
IMPR.: \$456,038
TOTAL: \$526,248

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 two-story dwelling of brick and stone exterior construction with 6,667 square feet of living area. The dwelling was constructed in 2016 and is approximately 8 years old. Features of the home include a basement, central air conditioning, two fireplaces and a 1,395 square foot garage. The subject property has an approximately 55,670 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted three comparable sales. The comparables have varying degrees of similarity when compared to the subject in location, stie size, dwelling size, design, age and features. The comparables sold in May 2023 to May 2024 for prices ranging from \$1,165,000 to \$1,470,000 or from \$180.93 to \$229.44 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The appellant disclosed in the appeal petition that the subject property is an owner occupied dwelling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$526,248. The subject's assessment reflects a market value of \$1,578,902 or \$236.82 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.¹ The board of review disclosed that the 2023 tax year was the beginning of the general assessment cycle for the subject property and that a 2024 equalization factor of 1.1173 was applied to all non-farm properties in St. Charles Township.

In support of its contention of the correct assessment, the board of review submitted a memorandum prepared by Michell Abell, Kane County Deputy Supervisor of Assessments. Abell argued the Property Tax Appeal Board issued a decision pertaining to the subject property for the prior 2023 tax year under Docket Number 23-03821. In that appeal, the Property Tax Appeal Board issued a decision based on an agreement between the parties lowering the subject's assessment to \$471,000. Abell further argued the subject's 2024 assessment reflects the Property Tax Appeal Board's 2023 decision plus application of the 2024 equalization factor of 1.1173, as provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

The board of review, through the county assessor, also submitted three suggested comparable sales in further support of its assessment of the subject property. The comparables have varying degrees of similarity when compared to the subject in location, site size, dwelling size, design, age and features. The comparables sold from June 2022 to August 2024 for prices ranging from \$1,475,000 to \$3,075,000 or from \$253.65 to \$441.37 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2023 tax year under Docket No. 23-03821 in which a decision was issued based upon an agreement by the parties reducing the subject's assessment to \$471,000. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2023 to 2024 tax years are within the same general assessment period and an equalization factor of 1.1173 was applied in St. Charles Township for tax year 2024. Furthermore, the decision of the Property Tax Appeal Board for the 2023 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold as of the assessment date at issue in order to establish a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2023 decision, results in an assessment of \$526,248 ($\$471,000 \times 1.1173 = \$526,248$). The subject's 2024 assessment is \$526,248, which meets the statutory provisions of section 16-185 of the Property Tax Code, thus the Property Tax Appeal Board finds that a reduction 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: _____

December 23, 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

Jonathan Schnidt, by attorney:
Ryan Schaeffges
Law Office of Ryan Schaeffges, P.C.
851 Seton Court
Suite 1A
Wheeling, IL 60090

COUNTY

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