FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Russell & Barbara Kovar
DOCKET NO.: 25-01476.001-R-1
PARCEL NO.: 02-05-453-014

The parties of record before the Property Tax Appeal Board are Russell & Barbara Kovar, the appellants; 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:	$32,740
IMPR.:	$106,337
TOTAL:	$139,077

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 2025 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 one-story dwelling of stone and vinyl siding exterior construction with 2,124 square feet of living area. The dwelling was constructed in 1999 and is 26 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, and a 530 square foot garage. The property has a 7,841 square foot site and is located in Huntley, Rutland Township, Kane County.

The appellants' appeal is based on both unequal treatment in the assessment process with respect to both the land and improvement as well as overvaluation concerning the subject property. In support of these arguments, the appellants submitted evidence on three comparables located within .6 of a mile of the subject. The comparables consist of one-story dwellings of vinyl siding exterior construction containing 2,147 square feet of living area. The homes are each 26 years old. Each dwelling has central air conditioning, a fireplace, and a two-car garage. The parcels range in size from 8,712 to 13,068 square feet of land area. The comparables sold from

November 1999 to June 2021 for prices ranging from $335,000 to $360,000 or from $156.03 to $167.67 per square foot of living area, including land. The comparables have land assessments of $27,286 or $35,917 or from $2.09 to $4.12 per square foot of land. The comparables have improvement assessments ranging from $94,199 to $100,093 or from $43.87 to $46.62 per square foot of living area. Based on this evidence, the appellants requested a reduced land assessment of $27,286 or $3.48 per square foot of land area, an improvement assessment of $99,089 or $46.65 per square foot of living area, and a reduced total assessment of $126,375, for an estimated market value of $379,163 or $178.51 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $139,077. The subject property has a land assessment of $32,740 or $4.18 per square foot of land area and an improvement assessment of $106,337 or $50.06 per square foot of living area. The subject's assessment reflects a market value of $417,273 or $194.46 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables and three comparable sales located within .7 of a mile of the subject. The equity comparables consist of one-story dwellings of vinyl siding, brick and vinyl siding, or stone and vinyl siding exterior construction ranging in size from 1,747 to 2,306 square feet of living area. The homes were each built in 1999. Each dwelling has central air conditioning and a garage ranging in size from 451 to 638 square feet of building area. The parcels range in size from 7,841 to 10,454 square feet of land area. The comparables have land assessments of $32,740 or $38,927 or from $3.42 to $4.18 per square foot of land area. The comparables have improvement assessments ranging from $86,772 to $124,591 or from $49.67 to $58.66 per square foot of living area.

The sale comparables consist of one-story dwellings of vinyl siding, brick and vinyl siding, or stone and vinyl siding exterior construction containing 1,747 or 2,147 square feet of living area. The homes were built in 1999 or 2000. Each dwelling has central air conditioning and a garage containing either 451 or 530 square feet of building area. Two comparables each have a fireplace. The parcels contain either 9,148 or 10,890 square feet of land area. The sales occurred from August 2024 to March 2025 for prices ranging from $400,000 to $460,000 or from $195.62 to $228.96 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 taxpayers contend, in part, 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.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. With respect to the land assessment, the Board gives less weight to the appellants' comparable #1, which is less similar to the subject in site size. The Board finds the parties' remaining comparables are similar to the subject in location and site size. The comparables have land assessments ranging from $27,286 to $38,927 or from $2.51 to $4.18 per square foot of land area. The subject's land assessment of $32,740 or $4.18 per square foot of land area falls within the range of the best comparables in this record. Based on this record and after considering 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 land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to the improvement, the Board gives reduced weight to the board of review's comparables #2 and #4, which differ from the subject in dwelling size. The Board finds the parties' remaining comparables are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments ranging from $94,199 to $124,591 or from $43.87 to $58.66 per square foot of living area. The subject's improvement assessment of $106,337 or $50.06 per square foot of living area falls within the range established by the comparables. Based on this record and after considering 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 improvement assessment is not warranted on this record.

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

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the comparables submitted by the appellants, which sold less proximate to the January 1, 2025 assessment date at issue. The Board also gives less weight to the board of review's comparable #3, which differs from the subject in dwelling size. The Board finds the two remaining comparables presented by the board of review sold proximate to the assessment date and are similar to the subject in age, location, dwelling size, and features. These two most similar comparables sold in August and September 2024 for prices of $420,000 and $460,000 or for $195.62 and $214.25 per square foot of living area, including land. The subject's assessment reflects a market value of $417,273 or $194.46 per square foot of living area, including land, which falls below the two best comparable sales in this record on both an overall and a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on market value grounds.

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: November 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 9-215 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

Russell & Barbara Kovar
12974 Stone Creek Ct
Huntley, IL 60142

COUNTY

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