FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Stephen & Margaret Deutsch
DOCKET NO.: 25-02260.001-R-1
PARCEL NO.: 08-25-128-002

The parties of record before the Property Tax Appeal Board are Stephen & Margaret Deutsch, 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:	$41,651
IMPR.:	$305,274
TOTAL:	$346,925

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 2-story dwelling of brick and frame exterior construction with 4,250 square feet of living area. The dwelling was constructed in 2004. Features of the home include a walkout basement with finished area, central air conditioning, two fireplaces and an 818 square foot garage. The property has a 17,366 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 .13 of a mile from the subject. The comparables are described as 2-story dwellings of frame and brick or frame, brick and stone exterior construction ranging in size from 3,858 or 4,145 square feet of living area. The dwellings were constructed from 2004 to 2006. Each home has a basement with finished area, central air conditioning, 3.5 to 5 baths, a

fireplace and a garage ranging in size from 621 to 898 square feet of building area. The comparables have improvement assessments ranging from $244,751 to $279,983 or from $58.69 to $66.88 per square foot of living area.

Based on this evidence the appellants request a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $346,925. The subject property has an improvement assessment of $305,274 or $71.83 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 .28 of a mile from the subject. The comparables are described as 2-story dwellings of brick and stone or frame or brick exterior construction ranging in size from 3,868 to 4,340 square feet of living area. The dwellings were built in 2004 or 2005 and have walkout basements with finished area. Each home has central air conditioning, 3.5 baths, two or three fireplaces, and a garage ranging in size from 713 to 897 square feet of building area. Board of review comparable #5 has a tennis court. The comparables have improvement assessments ranging from $289,103 to $342,770 or from $71.60 to $78.98 per square foot of living area. Based on this evidence the board of review requests confirmation of the subject's assessment.

In rebuttal, the appellants' counsel argued that 10 of the 15 comparables submitted by the parties support a reduction based on per square foot of living area.

Conclusion of Law

The appellants 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.

The parties submitted 15 equity comparables for the Board's consideration that are similar to the subject in location, age, dwelling size and some features. However, the Board finds 14 of the 15 comparables have less baths than the subject while the appellants' comparables are also not reported to have walkout basements which is a feature of the subject suggesting upward adjustments are necessary to make these comparables more equivalent to the subject. The comparables had improvement assessments that ranged from $244,751 to $342,770 or from $58.69 to $78.98 per square foot of living area. The subject's improvement assessment of $305,274 or $71.83 per square foot of living area falls within the range established by the comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden

with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: 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

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