



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

APPELLANT: Michael & Kristin Spohn  
DOCKET NO.: 15-01346.001-R-1  
PARCEL NO.: 12-16-277-018

The parties of record before the Property Tax Appeal Board are Michael & Kristin Spohn, 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 **A Reduction** 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:** \$31,725  
**IMPR.:** \$56,547  
**TOTAL:** \$88,272

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 2015 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 frame construction with 2,445 square feet of living area. The dwelling is 26 years old having been constructed in 1989. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and two-car garage. The property has a 25,700 square foot site and is located in Batavia, Geneva Township, Kane County.

The appellants claim overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellants submitted evidence disclosing the subject property was purchased on July 28, 2015 for a price of \$265,000 or \$108.38 per square foot of living area including land. The dwelling was a foreclosure, purchased from the Fannie Mae National Mortgage Association, through a realtor, was advertised through the Multiple Listing Service, and had been on the market 128 days. The sale was not between family or related corporations.

The appellants also submitted an appraisal report in which the appraiser valued the subject at \$270,000 as of June 25, 2015 in connection to the purchase transaction. The appraiser analyzed four comparable sales and two listings of 2-story dwellings located .16 to .43 of a mile from the subject. The four sales comparables sold from June 2014 through May 2015 for prices ranging from \$262,000 to \$333,000. The two listings had asking prices of \$309,900 and \$312,900. After adjustments the six comparables had values ranging from \$260,100 to \$300,600 or from \$108.51 to \$161.95 per square foot of living area including land.

In support of the assessment inequity argument the appellants submitted five equity comparables. The comparables had varying degrees of similarity when compared to the subject. The comparables are 2-story frame dwellings that were either 26 or 27 years old ranging in size from 2,282 to 2,435 square feet of living area. They feature basements, two with finished area, central air conditioning and two-car garages. Four have fireplaces. The comparables are located 299 feet to .3 of a mile from the subject. They have improvement assessments ranging from \$59,293 to \$65,599 or from \$24.74 to \$27.90 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,324. The subject's assessment reflects a market value of \$292,177 or \$119.50 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue. The subject's improvement assessment is \$65,599 or \$26.83 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on several sales comparables in a grid analysis that was illegible appearing to have four assessor chosen comparables, three of which may have sales information. The board of review submission included a three-page memorandum from the Geneva Township assessor who claimed the sale of the subject property was so far below the adjusted values ... that it clearly does not represent the 2015 market.

In rebuttal, the appellants refuted some of the assessor's data regarding the site.

### **Conclusion of Law**

The appellants 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 met this burden of proof and a reduction in the subject's assessment is warranted.

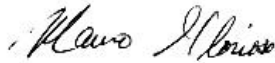
The appellants provided evidence that the subject property sold out of foreclosure in July 2015 for a price of \$265,000 or \$108.38 per square foot of living area, including land. The Board finds the best evidence of market value to be the purchase of the subject property in July 2015 for a price of \$265,000. The appellants provided evidence demonstrating the sale had elements of

an arm's length transaction. The appellants completed Section IV - Recent Sale Data of the appeal disclosing that the property was sold using a realtor, the parties to the transaction were not related, the property had been advertised on the open market through Multiple Listing Service and on-line real estate sites like Redfin, Zillow and Trulia, and it had been on the market for 73 days before the offer was submitted. In further support of the transaction the appellants submitted a copy of the sales contract and the settlement statement confirming the sale price, that the subject was a foreclosure, and that the purchase was handled through realtors. The appellants also submitted property history reports showing the subject underwent two price reductions between the time it was listed and time it sold 128 days later. The Board finds the purchase price is below the market value reflected by the assessment and that the board of review did not present any substantive evidence to challenge the arm's length nature of the transaction. Therefore, a reduction in the subject's assessment to reflect the purchase price is appropriate.

The appellants also argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

The Board finds the appellants submitted five suggested assessment comparables to support their position regarding whether the subject improvements were equitably assessed. After considering the subject's assessment reduction granted based on the appellants' overvaluation claim, the Board finds the subject property is uniformly assessed and no further reduction is warranted based on the principals of uniformity.

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.



Chairman



Member



Acting Member



Member



Acting 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: June 23, 2017



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 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 the subsequent year 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.

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.