



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

APPELLANT: William & Patricia Houghtaling
DOCKET NO.: 16-00488.001-R-1
PARCEL NO.: 14-13-360-009

The parties of record before the Property Tax Appeal Board are William & Patricia Houghtaling, 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:	\$28,728
IMPR.:	\$89,579
TOTAL:	\$118,307

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 2016 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 frame construction with 2,497 square feet of living area.¹ The dwelling was constructed in 2015. Features of the home include a full unfinished lookout-style basement, central air conditioning, a fireplace and an attached two-car garage of 532 square feet of building area. The property is located in a 55+ subdivision and has a 3,920 square foot site located in Aurora, Sugar Grove Township, Kane County.

The appellants contend assessment inequity as the basis of the appeal concerning both the subject's land and improvement assessments. The appellants report in a cover letter that the comparable properties presented "offer slightly more square feet, more bathrooms, more land,

¹ The appellants' appraisal that was supported by a schematic drawing reported a dwelling size of 2,497 square feet of living area. The assessing officials presented a property record card that reported a dwelling size of 2,518 for the subject, but lacked any support for the calculation of the figure such as a schematic drawing. The Property Tax Appeal Board finds the appellants presented the best, well-supported evidence of dwelling size.

more garage space (3 car vs 2 car) while holding a lower assessed valuation." The appellants also dispute the assessor's characterization of the subject lot as being "premium" and further reported the subject lot does not "back up" to a forest preserve, but rather there is a forest preserve nearby with another parcel directly between the subject and that preserve. While not basing this appeal upon market value, the appellants also provided a copy of an appraisal of the subject property prepared in connection with the purchase transaction which depicts an estimated market value of \$321,000 as of September 19, 2015. The appellants further reported that the subject property was purchased in September 2015 for \$369,000 or for \$147.78 per square foot of living area, including land.

In support of the inequity argument, the appellants submitted information on four equity comparables in the Section V grid analysis of the Residential Appeal petition. The comparables are located within a mile of the subject property. The parcels range in size from 3,744 to 20,473 square feet of land area and have land assessments ranging from \$18,088 to \$28,728 or from \$.94 to \$6.25 per square foot of land area.

The parcels are improved with one-story dwellings of frame or frame, brick and siding. The homes were 2 to 11 years old and range in size from 2,123 to 2,610 square feet of living area. Each comparable has a full basement, two of which have finished area. Each home has central air conditioning, three of the comparables have a fireplace and each comparable has a two-car or a three-car garage ranging in size from 462 to 700 square feet of building area. The comparables have improvement assessments ranging from \$74,968 to \$83,837 or from \$31.54 to \$36.45 per square foot of living area.

The appellants also reported that these comparables sold between October 2014 and December 2015 for prices ranging from \$270,000 to \$355,000 or from \$124.16 to \$154.35 per square foot of living area, including land.

Based on this evidence and argument, the appellants requested a land assessment of \$23,400 or \$5.97 per square foot of land area and an improvement assessment of \$83,600 or \$33.48 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,307. The subject property has an improvement assessment of \$89,579 or \$35.87 per square foot of living area. The subject's assessment reflects a market value of \$355,597 when applying the three-year median level of assessment in Kane County of 33.27%.

In response to the appeal, the board of review submitted a memorandum and comparable data prepared by the Sugar Grove Township Assessor's Office. The assessor asserted the subject has "a premium lot in Tanglewood Oaks Subdivision that backs up to forest preserve." The assessor also contended that appellants' comparables #1 through #3 were not located within the subject's subdivision and were "w/different builders."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six equity comparables located within .2 of a mile of the

subject. The parcels contain either 3,049 or 3,920 square feet of land area and have land assessments of either \$23,409 or \$28,728 or from \$5.97 to \$9.42 per square foot of land area.

The parcels are improved with one-story dwellings of frame or other or stone and other or brick and frame construction. The homes were built between 2014 and 2016 and range in size from 2,175 to 2,557 square feet of living area. Each comparable has a full or partial unfinished basement. Five of the comparables have central air conditioning, one comparable has a fireplace and each has a garage ranging in size from 400 to 546 square feet of building area. The comparables have improvement assessments ranging from \$77,010 to \$90,624 or from \$35.41 to \$35.59 per square foot of living area.

The board of review also reported that these comparables sold between May 2015 and June 2016 for prices ranging from \$318,956 to \$378,242 or from \$124.74 to \$151.84 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment contending it was uniform with similar properties within the subdivision.

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.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to appellants' comparables #1 through #3 due to differences in lot size and location when compared to the subject property. The Board has also given reduced weight to appellants' comparable #4 and board of review comparable #1 due to the smaller dwelling sizes of these homes when compared to the subject dwelling.

As to the subject's improvement assessment, the Board finds the best evidence of assessment equity to be board of review comparables #2 through #6. These comparables were similar to the subject in age, size, design and most features. These comparables had improvement assessments that ranged from \$35.17 to \$35.59 per square foot of living area. The subject's improvement assessment of \$35.87 per square foot of living area falls slightly above the range established by the best comparables in this record.

As to the subject's land assessment, the Board finds the best evidence of assessment equity to be appellants' comparable #4 and board of review comparables #1 through #6. These comparables were in the subject's subdivision and ranged in size from 3,049 to 3,920 square feet of land area. The comparables had land assessments that ranged from \$5.97 to \$9.42 per square foot of land

area. The subject's land assessment of \$7.33 per square foot of land area falls within the range established by the best comparables in this record.

Finally, when an appeal is based on assessment inequity, the taxpayer has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The Court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The Court in Apex Motor Fuel further stated:

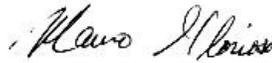
the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test. [citation.] Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the Court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d 1, at 21 (1989). The Board finds the comparables submitted by the board of review sold for prices ranging from \$318,956 to \$378,242 and have improvement assessments ranging from \$35.41 to \$35.59 per square foot of living area. The subject property sold in a similar timeframe to these comparables for \$369,861, or within the range of the board of review's comparables. The subject property has an improvement assessment \$35.87 per square foot of living area, also slightly above the range of these similar assessment comparables. The Board further finds the subject's estimated market value based upon its assessment of \$355,597 is also below its recent purchase price that establishes credible market evidence in this record.

Based on this record 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: July 17, 2018



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

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