



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

APPELLANT: Michael Hatting
DOCKET NO.: 17-00287.001-R-1
PARCEL NO.: 15-12-457-014

The parties of record before the Property Tax Appeal Board are Michael Hatting, the appellant; 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: \$19,832
IMPR.: \$103,964
TOTAL: \$123,796

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 2017 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 part two-story and part one-story single-family dwelling of frame construction with 2,520 square feet of living area. The dwelling was constructed in 2007 and features central air-conditioning, a 1,471-square foot unfinished basement, and a 378-square foot attached garage. The dwelling is located in Aurora Township, Kane County.

Michael Hatting, the appellant, appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument, Mr. Hatting submitted information on four equity comparables. Two of the comparable properties have the same neighborhood code as the subject, are located on the same street as the subject, and are described as being four houses east or four houses south of the subject property. The other two comparables have a different neighborhood code than the subject and are described as being located two streets south of the subject. The comparables consist of part two-story and part one-story single-family dwellings of frame construction. The houses were built from 2005 to 2007

and contain either 2,636 or 2,748 square feet of living area. Each of the comparables has a basement ranging in size from 1,716 to 1,832 square feet of building area, central air-conditioning, one fireplace, and an attached garage containing 357 or 378 square feet of building area. The comparables have improvement assessments ranging from \$63,493 to \$85,158 or from \$24.08 to \$30.98 per square foot of living area.

In addition to the grid analysis, the appellant submitted the assessment records and property record cards for the subject property and the four comparables. The assessment records show that appellant's comparables #1 and #2 had total assessments for 2017 of \$132,227 and \$132,293, respectively, but their total assessments were both lowered to \$104,990 by action of the board of review. Mr. Hatting testified that both of these houses are located about 4 doors from his house and, like his house, are still owned by the original parties who purchased these houses in 2007 as new construction. Mr. Hatting further testified that he appeared before the board of review contesting his 2017 assessment but did not receive a reduction. He further admitted that the Aurora Township Assessor personally told him that the reductions should not have been given for those two properties but gave no further explanation as to why the reductions were given or should not have been given. The assessment records further show that appellant's comparables #3 and #4 both sold in 2016 for \$250,000 and \$300,000, respectively, and that their assessments were adjusted to reflect these sale prices.

Mr. Hatting testified that, when his neighborhood was built, houses were available in three different models. The largest model of the three was the Dunhill model. Appellant's comparables #1, #2 and #4 are all Dunhill models, while the subject property and comparable #2 are the slightly smaller Braeburn model. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$83,168 or \$33.00 per square foot of living area.

On cross-examination, Mr. Hatting testified that his house has three full bathrooms and backs up to a forest preserve, as does appellant's comparable #2. He further stated that his basement is completely unfinished, but the walls and floor are painted.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,796. The subject property has an improvement assessment of \$103,964 or \$41.26 per square foot of living area.

Timothy Sullivan appeared on behalf of the board of review. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables.¹ The comparables are located within .21 of a mile of the subject, as depicted on an aerial map submitted by the board of review. The board of review did not disclose the neighborhood codes of its comparables but stated that the subject property and all of the comparables are located in Stonegate West subdivision. The board of review comparables consist of part two-story and part one-story single-family dwellings of frame construction, three of which are noted to have brick facing. All of the comparables are Braeburn models. The dwellings were built in 2006 or 2008 and range in size from 2,504 to 2,644 square feet of living area. Each of the comparables has central air-conditioning, a basement containing from 1,455 to 1,587 square feet of building area,

¹ The board of review also submitted information on four sales comparables. As the appellant has only brought this case on the basis of assessment inequity, the Board will not consider the sales comparables in its analysis.

and a 378-square foot attached garage. Two of the comparables each have one fireplace. The comparables have improvement assessments ranging from \$103,178 to \$109,165 or from \$41.21 to \$41.29 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

On cross-examination, Mr. Hatting asked Mr. Sullivan why all of appellant's comparables received reduced assessments for 2017. Mr. Sullivan testified that the assessments for appellant's comparables #3 and #4 were reduced due to the 2016 sales of those properties. He said he could not speculate as to why appellant's comparables #1 and #2 received reductions by the board of review.

In closing, Mr. Hatting reemphasized that he is seeking a reduction in his improvement assessment based on the substantial reductions given to two of his nearby neighbors by the board of review.

Conclusion of Law

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented data on eight suggested comparables for the Board's consideration, all of which are fairly similar to the subject in age, size, design, location and most features. These comparables had improvement assessments ranging from \$63,493 to \$109,165 or from \$24.08 to \$41.29. The subject's improvement assessment of \$103,964 or \$41.26 per square foot of living area falls within the range established by the comparables submitted in this record. After considering adjustments to the comparables for differences from the subject such as brick facing, a fireplace or slightly larger dwelling size and giving consideration to the subject's superior location of backing to a forest preserve, the Board finds the subject's assessment is supported.

While Mr. Hatting's argument that he too should receive a reduced assessment in keeping with the reductions afforded to his neighbors by the board of review, the Board finds that 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's assessment is 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: February 18, 2020



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

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