



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

APPELLANT: Robert B. & Roberta L. Koverman
DOCKET NO.: 18-00890.001-R-1
PARCEL NO.: 15-12-458-002

The parties of record before the Property Tax Appeal Board are Robert B. & Roberta L. Koverman, 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: \$18,450
IMPR.: \$94,872
TOTAL: \$113,322

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 2018 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 one-story and part two-story dwelling of frame with brick trim exterior construction with 2,503 square feet of living area.¹ The dwelling was constructed in 2007. Features of the home include a basement, central air conditioning, a fireplace and an attached two-car garage of 380 square feet of building area. The property has a 6,000 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellants contend overvaluation and lack of assessment uniformity as the bases of the appeal concerning the improvement assessment. In support of these arguments, the appellants submitted two grid analyses with information on a total of four comparable properties, three

¹ The appellants describe the dwelling as a two-story home and the assessing officials describe the home as a one-story dwelling, but also provided a copy of the subject's property record card with a schematic drawing. The Board finds the dwelling is most accurately described as a part one-story and part two-story dwelling based on the schematic drawing.

comparables reflect recent sales and three comparables depict assessment data. The four properties are located in close proximity to the subject and consist of similar "two-story" frame with brick trim dwellings² that were each ten or eleven years old. The homes range in size from 2,636 to 2,748 square feet of living area with unfinished basements, central air conditioning, a fireplace and a two-car garage of either 357 or 378 square feet of building area. Comparable sales #1, #2 and #3 on the first grid analysis have parcels ranging in size from 6,098 to 8,712 square feet of land area. These three properties sold in September 2015 and June 2017 for prices ranging from \$280,000 to \$326,000 or from \$106.22 to \$118.63 per square foot of living area, including land. On the second grid analysis, the three comparables presented depict improvement assessments ranging from \$84,873 to \$90,206 or from \$32.10 to \$32.83 per square foot of living area.

Based on this evidence, the appellants requested a total assessment reduction to \$98,796 which would reflect a market value of approximately \$296,388 or \$118.41 per square foot of living area, including land, with a reduced improvement assessment of \$80,346 or \$32.10 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 \$113,322. The subject's assessment reflects a market value of \$339,796 or \$135.76 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Kane County of 33.35% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$94,872 or \$37.90 per square foot of living area.

In response to the appellants' evidence, the board of review asserted through a memorandum from the township assessor's office that the appellants' comparable sale #2 "sold with a bonus to the selling agent" and appellants' comparable #3 was a foreclosure sale which is "now listed at \$414,999."

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales and a subdivision outline noting all parcels contribute to the same HOA [homeowner's association] along with a map depicting the location of the subject and the board of review comparables. There was also a printout purporting to reflect sales in Stonegate West subdivision for the previous 24 months ranging from \$350,000 to \$415,000. The board of review comparable sales consist of "one-story" dwellings of frame construction that were located from .16 to .36 of a mile from the subject. The dwellings were built in either 2005 or 2006. The homes range in size from 2,504 to 2,657 square feet of living area with basements, central air conditioning and a garage ranging in size from 357 to 380 square feet of building area. Three of the comparables each have a fireplace. The comparables sold from August 2015 to September 2017 for prices ranging from \$360,000 to \$390,000 or from \$143.77 to \$155.19 per square foot of living area, including land.

In response to the inequity argument, the board of review submitted a spreadsheet with information on three comparables located from .06 to .19 of a mile from the subject. The

² Three attached printouts from the township's website describe the dwellings as part two-story and part one-story like the subject.

comparables are each improved with dwellings similar to the subject which were built in either 2006 or 2007. The homes range in size from 2,503 to 2,513 square feet of living area. Each home has a basement, central air conditioning and a 380 square foot garage. Two of the comparables each have a fireplace. The comparables have improvement assessments reportedly ranging from \$100,245 to \$101,531 or from \$40.05 to \$40.43 per square foot of living area.³

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants reported that appellants' comparable sale #3 which had been listed for nearly \$400,000 was sold in July 2019 for \$327,500 as depicted in the public record attached.

As to the subject's subdivision of Stonegate West, the subject property, as depicted in a site map provided in rebuttal, is located in the "Reserve" section of the subdivision whereas the board of review comparables are all located south of Indian Trail Road which separates the Reserve section with five lanes of traffic. In contrast, the appellants' comparables were each located in close proximity to the subject. The appellants also presented a printout purporting to reflect sales in the "Reserve" portion of Stonegate West subdivision for 2015 to 2017 ranging from \$350,000 to \$415,000.

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

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' sale #3 and board of review sales #1 and #2 as each of these properties sold in 2015 which dates are more remote in time to the valuation date at issue of January 1, 2018 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

While the appellants' comparable sales are each closer in location to the subject, each home is larger than the subject dwelling; based on the principle of the economies of scale, when all other factors are similar, as the size of the property increases, the per unit value decreases, and in contrast, as the size of a property decreases, the per unit value increases. On the other hand, while the board of review's comparable sales are all located in a different portion of the subdivision as compared to the subject, the two remaining sales are each similar to the subject in both size and age.

³ As the board of review provided no documentation to support the data presented in the spreadsheet and incorrectly reported the 2018 assessment of the subject property, the Property Tax Appeal Board is unable to confirm that the reported assessment data is correct for tax year 2018.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #2 along with board of review comparable sales #3 and #4. These most similar comparables sold from June 2016 to September 2017 for prices ranging from \$310,000 to \$380,000 or from \$117.25 to \$145.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$339,796 or \$135.76 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences in age, size and/or other features, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

The taxpayers alternatively contend assessment inequity as a 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 six equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables have improvement assessments ranging from \$84,873 to \$101,531 or from \$32.10 to \$40.43 per square foot of living area. The subject has an improvement assessment of \$94,872 or \$37.90 per square foot of living area which falls within the range of the comparables in the record both in terms of its improvement assessment and on a per-square-foot basis. Based on this evidence, the Board finds no reduction in the subject's assessment is warranted on grounds of lack of assessment uniformity.

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 taxation 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 appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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: September 15, 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

AGENCY

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