



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

APPELLANT: Jeffrey and Anne Imming
DOCKET NO.: 19-02430.001-R-2
PARCEL NO.: 12-04-476-090

The parties of record before the Property Tax Appeal Board are Jeffrey and Anne Imming, 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: \$131,654
IMPR.: \$263,951
TOTAL: \$395,605

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 2019 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 two-story dwelling of frame and stone construction with 3,713 square feet of living area. The dwelling was built in 2018 by Havlicek Builders. Features of the home include a full unfinished “English style” basement central air conditioning, two fireplaces and a 3-car garage. The property has a 16,574 square foot site and is located in Geneva, Geneva Township, Kane County.¹

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$817,000 as of January 1, 2019.

¹ The Board finds the best evidence of the description and features of the subject was the information presented by the board of review.

The appellants' appraisal was completed using the cost and the sales comparison approaches to value property in estimating a market value for the subject.

Under the cost approach, the appellants' appraiser calculated a site value for the subject of \$360,000. The appraiser then calculated a cost-new for the subject's improvements of \$443,120 and, since the subject is new construction, did not subtract a depreciation amount but added \$15,000 for "As-is" value of site improvements to arrive at an indicated value for the subject by the cost approach of \$818,100.

Under the sales comparison approach the appellants' appraiser selected five comparable properties that are located from .12 to .75 of a mile from the subject. The comparables have sites ranging in size from 6,596 to 19,633 square feet of land area that are improved with two-story dwellings that range in size from 2,629 to 4,011 square feet of living area. The comparables were built between 1878 and 2018 and have full basements, three of which have finished area. Comparable #3 also features a walkout style basement. Other features of the homes include central air conditioning, from one to three fireplaces and either a 2-car or a 3-car garage. The comparables sold from June 2016 to September 2018 for prices ranging from \$650,000 to \$825,000 or from \$197.21 to \$295.93 per square foot of living area, including land. After adjusting the comparables' sale prices for date of sale/time, location, site, view, quality of construction, room count, gross living area, basement and finished, rooms below grade, garage/carport, porch/ patio/deck and fireplaces, when compared to the subject, the appraiser estimated the comparables would have adjusted sale prices ranging from \$739,400 to \$843,200 or from \$210.22 to \$310.65 per square foot of living area, including land. Based on these adjusted sale prices and placing more weight on comparable #2, due to it having the least amount of gross adjustments, the appraiser arrived at an indicated value for the subject by the sales comparison approach of \$817,000.

Based on this evidence the appellants requested that the subject's total assessment be reduced to \$271,502.73.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$395,605. The subject's assessment reflects a market value of \$1,188,003 or \$319.96 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Kane County of 33.30% as determined by the Illinois Department of Revenue.

As to the appellants' appraisal, the board of review submitted a letter from the Geneva Township Assessor critiquing the appraisal and the three sales that the assessor submitted to the board of review. The assessor revealed that the board of review's comparable #2 is located in the Cooper Woods neighborhood, like the subject and was also built by Havlicek Builders. The assessor disclosed that the appellants purchased the subject's site for \$395,000 on April 1, 2017. The assessor opined that after adding the appellants' building permit amount of \$600,000, to an entrepreneurial profit of 15% for the builder, the subject would have a value of \$1,144,250, before the township equalization factors for 2018 and 2019 are added. The assessor also submitted information from Havlicek Builders' website advertising, "Custom homes starting in the \$900,000's", within the subject's Cooper Woods neighborhood.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties, two of which are located either .49 or .90 of a mile from the subject. Comparable #2 is located on the same street and within the Cooper Woods neighborhood, like the subject. The comparables have sites ranging in size from 10,624 to 49,732 square feet of land area that are improved with two-story dwellings of brick, frame and stone or frame and brick construction containing from 3,346 to 3,938 square feet of living area. The comparables were built in either 1996 or 2018 and have full basements, two of which have finished area. Comparables #1 and #2 have “English style” basements and comparable #3 features a walkout style basement. Other features of the homes include central air conditioning, one or two fireplaces and either a 3-car or a 4-car garage. The comparables sold from January 2016 to September 2018 for prices ranging from \$920,000 to \$1,140,428 or from \$234.28 to \$340.83 per square foot of living area, including land. After adjusting the comparables’ sale prices for differences, when compared to the subject, the assessor estimated the comparables would have adjusted sale prices ranging from \$292.58 to \$322.63 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject’s assessment.

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.

As an initial matter regarding the appellants’ appraisal, the Board gives less weight to the value conclusion due to the appraiser’s failure to select the board of review’s comparable #2 as a comparable property, without any indication as to why this apparent comparable property was excluded. The Board finds this comparable is located on the same street as the subject, is within the same Cooper Woods neighborhood, was built the same year, is similar in style, has a similar exterior, was built by the same construction company, has similar foundation features and was available to the appraiser for selection. The Board finds this failure calls into question the accuracy of the appraisal’s result.

The record contains eight comparable properties, submitted by the parties, for the Board’s consideration. The Board gives less weight to the appellants’ appraisal comparables #1, #2, #3 and #5, due to their differences in size, when compared to the subject, or their sale dates occurring greater than 16 months prior to the January 1, 2019 assessment date at issue. In addition, comparable #5 was originally built in 1878, when compared to the subject’s 2018 construction date. The Board also gives less weight to the board of review’s comparable #1 due to its sale date occurring greater than 35 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties’ remaining comparables were similar to the subject and also sold more proximate in time to the January 1, 2019 assessment date at issue. These comparables sold for prices ranging from \$650,000 to \$1,140,428 or from \$197.21 to \$340.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,188,003 or

\$319.96 per square foot of living area, including land, which falls slightly above the range established by the best comparable sales in the record on a total market value basis but within the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's slightly higher total estimated market value as reflected by its assessment is justified. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not 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: October 19, 2021



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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COUNTY

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