



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

APPELLANT: Gregory & Maria Booth
DOCKET NO.: 20-01285.001-R-1
PARCEL NO.: 11-36-160-014

The parties of record before the Property Tax Appeal Board are Gregory & Maria Booth, 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: \$9,860
IMPR.: \$103,267
TOTAL: \$113,127

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 2020 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 with brick and vinyl exterior construction containing 2,960 square feet of living area. The dwelling was built in 2005 and is approximately 14 years old. Features of the home include a partially finished walkout basement, central air conditioning, a fireplace, and a 3-car garage containing 636 square feet of building area. The property has a 15,983 square foot site and is located in North Aurora, Blackberry Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a grid with information on three comparable properties located in the same neighborhood assessment code as is assigned to the subject property. The three comparables are also identical models as the subject. The comparables each have sites ranging from 15,120 to 20,127 square feet of land area and are improved with 2-story dwellings of brick and vinyl exterior construction that range in size from 2,856 to 2,963 square feet of living area. The

dwelling are either 14 or 15 years old. Each comparable features a full or partial basement, one with finished area. Each comparable also has central air conditioning and a 3-car garage. Two comparables each have a fireplace. The comparables sold from July 2017 to January 2018 for prices ranging from \$289,000 to \$301,000 or from \$99.31 to \$105.39 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$101,667 to reflect an approximate market value of \$305,032 or \$103.05 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,127. The subject's assessment reflects a market value of \$339,517 or \$114.70 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Kane County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted two grids containing information about the appellants' comparables in addition to three board of review comparable sales, two of which are located within the same assessment neighborhood code as is assigned to the subject property. The board of review comparables have parcels ranging in size from 14,201 to 14,400 square feet of land area and are improved with 2-story dwellings of vinyl, aluminum and brick, or brick and vinyl exteriors that range in size from 2,864 to 2,991 square feet of living area. The dwellings were built from 2003 to 2006. Each comparable features an unfinished basement, one with a walkout. Each comparable also has central air conditioning, a fireplace, and a garage ranging in size from 410 to 690 square feet of building area. The comparables sold from June through November 2018 for prices ranging from \$325,000 to \$384,000 or from \$113.48 to \$128.51 per square foot of living area, including land. The board of review also provided an aerial map depicting the locations of the parties' comparables in relation to the subject property, and a memorandum prepared by the assessor's office. In the memorandum, the board of review through the assessor's office argued that prior to the 2020 tax year, the assessor's office was not aware of the remodeling done to the subject property due to the work being done without taking out permits and therefore did not assess for these improvements prior to 2020 tax year. The renovations include a new deck, a finished basement, a new patio, and additional plumbing fixtures. The information regarding the renovations was drawn from the subject's sales listing and the assessments for these features was then added during the 2020 assessment year. With regard to the appellant's comparables which are the same model homes as the subject, after adjusting the comparables for differences from the subject such as a walkout basement, finished basement, fireplace, deck, and/or brick patio, the subject's total assessment for the 2020 tax year is in line with the assessments of similar homes in the neighborhood and reflects the value of the subject property as determined by the "Department's sales ratio studies for the 3 most recent years preceding the assessment year." [35 ILCS 200/1-55]. Additionally, the board of review lowered the subject's total assessment for the 2020 tax year from \$116,162 to \$113,127.

On rebuttal, the taxpayers submitted a narrative contending that the assessor's argument that the subject is assessed "fairly and equitably" does not address the argument on appeal which is based on overvaluation (market value) and not on uniformity (equity). The taxpayers reiterated that their three comparable sales are the best evidence of the subject's market value being in the same

subdivision, same model home, and they are the only sales of the Whitman Model homes in 2017, 2018, and 2019. Furthermore, appellants argue that any differences in features between these comparables and the subject would not account for the amount of increase of the subject's assessment from the prior year.

The appellant, Gregory Booth, appeared at the hearing before the Property Tax Appeal Board. Mr. Booth argued that he purchased his home in April 2017 for a price of \$333,000 and since that time there have been no improvements made to the home. In the three years prior to the January 1, 2020 assessment date at issue, Mr. Booth contended that there were a total of four sales (including the subject property) of the same model home as the subject dwelling. The three comparable sales listed in the appellants' grid have similar features and improvements as the subject and each sold for substantially less than the subject property. Mr. Booth argued that these comparables are the best evidence of market value for the subject dwelling being the exact same models and located in the same neighborhood as the subject. As to the board of review evidence, Mr. Booth argued that the board of review comparables are all different models than the subject and one is located in a different neighborhood than the subject property.

Under cross-examination, Mr. Booth clarified that his appeal is based on market value and not on equity, and that his argument regarding the assessor's three comparables having lower assessments than is reflected by their sale prices is simply a response to the assessor's contention that the assessments of other similar properties were also increased for the tax year at issue. Lastly, Mr. Booth acknowledged that the appellants' comparable sale #1 was most similar to the subject and that it sold within 3 months of the subject sale for \$33,000 less than the subject. Mr. Booth agreed that when he purchased the subject property in 2017, the sale/purchase price of \$333,000 was the price that he was willing to pay even though similar properties sold for a lower amount, but if he overpaid, that should not affect the assessment amount.

Appearing at the hearing as designee on behalf of the board of review was board member Michelle Abell. The board of review called as its witness Uwe Rotter, Blackberry Township Assessor. Mr. Rotter testified the subject was reassessed in 2020 when it was discovered that there had been improvements done to the property which were not previously assessed. Mr. Rotter argued that the subject dwelling is superior to the appellants' as well as the board of review comparables given the recent improvements and features which were previously not assessed. Additionally, Ms. Abel argued that the subject's price per square foot of living area falls within the range established by four comparables that sold in 2018. These four comparables sold most proximate in time to the assessment date at issue since the only other two sales in the record sold in 2017. Lastly, Ms. Abel noted that adding township equalization factors for the 2018, 2019, and 2020 tax years to the subject's sale price in April 2017 for \$333,000 would result in an assessment that is greater than the subject's current 2020 tax year assessment.

Under cross-examination, the board of review acknowledged that its three comparables are not the same model homes as the subject but argued that they are nevertheless similar in salient features and characteristics as the subject. Furthermore, Ms. Abel argued that although one board of review comparable is located in a different neighborhood code than the subject, it should be given equal weight as the remaining comparables because it is essentially the same neighborhood differing only in the phase of construction. Ms. Abel denied that same model homes as the subject always require fewest adjustments due to potential differences in features

such as walkout basements, finished basement, deck, etc. Mr. Rotter acknowledged that the subject's walkout feature added merely an estimated \$4,600 to the total market value of the subject dwelling.

On closing arguments, the appellant, Mr. Booth, argued that the few features that the subject property has such as a walkout basement, finished basement, and a deck does not justify the approximately \$43,000 increase in the subject's market value as reflected by the increased assessment from the prior year.

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, construction costs or documentation of not fewer than three **recent sales of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property.** [Emphasis added]. 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.

Initially, as to the appellants' argument regarding the best evidence of market value being comparables that are the same model homes as the subject the Board finds unpersuasive. Pursuant to Rule 1910.65(c) stated above, the best evidence of market value is not limited to the same model homes. The Board must also consider the sale dates as well as the features and characteristics of the comparable properties and their similarities to the subject property.

Next addressing the appellants' argument concerning the increase in the subject's assessment from 2019 to 2020 tax year by approximately \$43,000 market value is given little weight by the Property Tax Appeal Board. The Board finds that the mere fact that an assessment increases from one year to the next does not of itself establish the assessment is incorrect. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments annually, if necessary, that reflect fair market value. (35 ILCS 200/9-75). This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments. The Board further finds that there is a rational reason for the subject property's assessment increase in tax year 2020 as testified to by the Blackberry Township Assessor which was to account for the remodeling and features of the subject property which were not assessed in the prior years. The remainder of this decision will address whether the appellants were able to demonstrate the assessment at issue was incorrect based upon relevant, credible and probative market data.

The Board finds the parties submitted a total of six comparable sales with varying degrees of similarity to the subject property in support of their positions before the Property Tax Appeal Board. The Board gives reduced weight to appellants' comparables #1 and #3 based on their sales occurring in 2017 which is less proximate in time and thus less likely to reflect the subject's market value as of the January 1, 2020 assessment date at issue than the remaining

comparables which sold closer in time to the aforementioned lien date. The Board also gives reduced weight to board of review comparable #1 which is located in a different assessment neighborhood code than the subject property.

Based on this record, the Board finds the best evidence of market value to be appellants' comparable #2 and board of review comparables #2 and #3 which sold most proximate to the lien date at issue and are similar to the subject in location, age, design, lot size, dwelling size, and most features. These three best comparables in the record sold from January to November 2018 for prices ranging from \$289,000 to \$384,000 or from \$99.31 to \$128.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$339,517 or \$114.70 per square foot of living area, including land, which falls well within the range established by the best comparables in this record both on an overall market value basis and on a per square foot basis. After considering adjustments to the best comparables in the record for differences from the subject the Board finds that the appellants did not establish by a preponderance of the evidence that the subject property is overvalued and, therefore, 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 18, 2022



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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