



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

APPELLANT: Richard L. Hoover
DOCKET NO.: 20-05347.001-R-1
PARCEL NO.: 09-27-227-005

The parties of record before the Property Tax Appeal Board are Richard L. Hoover, 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: \$44,036
IMPR.: \$115,004
TOTAL: \$159,040

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 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 two-story dwelling of brick exterior construction with 3,367 square feet of living area. The dwelling was constructed in 1987 and is approximately 33 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 782 square foot garage. The property has an approximately 37,200 square foot or .85-acre site and is located in St. Charles, St. Charles Township, Kane County.

The appellant contends both overvaluation and lack of assessment equity regarding the improvement as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparable properties located in close proximity to the subject. Three of the comparables depict sales that occurred in 2019¹ and each of the comparables includes assessment data which the appellant has presumably converted into estimated market values at the statutory

¹ Appellant's comparable #1 has a reported sale date in 1994 which is not sufficiently proximate in time to the assessment date at issue of January 1, 2020 to be indicative of the subject's estimated market value.

level of assessment of 33.33%, rather than simply reporting the 2020 land and improvement assessments as issued by the assessing officials. For purposes of the equity analysis performed by the Property Tax Appeal Board, the Board has relied upon the reiteration of the appellant's comparables provided by the Kane County Board of Review with the 2020 assessment data set forth.

The comparable parcels range in size from .45 to .84 of an acre of land which have each been improved with a two-story dwelling of brick and frame exterior construction. The dwellings range in age from 27 to 39 years old or were built between 1981 and 1993. The homes range in size from 3,147 to 5,025 square feet of living area and feature basements, two of which have finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 485 to 731 square feet of building area. The board of review data also indicates that appellant's comparable #2 has a 144 square foot hydro pool. Comparables #2, #3 and #4 sold from July to October 2019 for prices of either \$450,000 or \$525,000 or from \$89.55 to \$157.32 per square foot of living area, including land. The appellant's four comparable properties have improvement assessments ranging from \$103,513 to \$136,252 or from \$27.11 to \$36.97 per square foot of living area.

The appellant also included a spreadsheet entitled "13 Local Properties Assessed Value DO NOT Follow Actual Selling Prices." The Board has given this data little consideration due to the lack of descriptive characteristics of the 13 properties in the submission to allow the Board to make a meaningful analysis of the comparability of these properties to the subject. The data depicts that the sales occurred from 2017 to 2019 for sales prices ranging from \$320,000 to \$562,500 or for a total sale price of all 13 properties of \$6,086,990. Next, the appellant depicts the 2020 "assessed value" of these 13 properties ranging from \$442,382 to \$843,528 or a total estimated market value in 2020 for the 13 properties based upon their assessments of \$7,287,311. Based on this analysis, the appellant sets forth that each of the properties has an assessed value greater than its 2017 to 2019 sale price ranging from 2.02% to 73.21%.

Based on this evidence, the appellant requested a total reduced assessment of \$145,535 which would reflect a market value of \$436,649 or \$129.68 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%. In the alternative, the appellant requested a reduced improvement assessment of \$101,499 or \$30.15 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 \$159,040. The subject's assessment reflects a market value of \$477,311 or \$141.76 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. The subject property has an improvement assessment of \$115,004 or \$34.16 per square foot of living area.

In response to the appeal, the board of review submitted a two-page letter and data prepared by the St. Charles Township Assessor's Office. The assessor noted the dated nature of appellant's comparable sale #1. The assessor contends that the sale of appellant's comparable #2 is not representative, having been on the market for 1,106 days; the assessor opines that the vacant home finally sold after three failed contracts and most likely was "reflective of the owners desire

to get the property sold." The assessor also noted that comparable sale #2 contains more than 5,000 square feet of living area which is dissimilar to the subject dwelling. The assessor noted that the subject dwelling has a larger garage than any of the appellant's comparable properties.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on eight comparable properties, four of which include sales data and each of which has assessment information. The comparables are located from .07 to 1.13-miles from the subject property. The parcels range in size from .47 to .93 of an acre and are each improved with either a 1.5-story or a 2-story dwelling of brick or brick and frame exterior construction. The dwellings were built between 1976 and 1987 and range in dwelling size from 2,750 to 3,679 square feet of living area. Features include a basement, three of which have finished area, central air conditioning, one to three fireplaces and seven of the comparables have a garage ranging in size from 504 to 1,077 square feet of building area. Comparable #7 also has an inground swimming pool. Comparables #2, #3, #7 and #8 sold from January 2018 to September 2019 for prices ranging from \$445,000 to \$640,000 or from \$149.31 to \$173.96 per square foot of living area, including land. The eight comparables have improvement assessments ranging from \$100,123 to \$157,005 or from \$33.32 to \$42.68 per square foot of living area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment based both upon market value and upon equity grounds.

Conclusion of Law

As an initial matter, the Board finds that the appellant failed to utilize the proper method in calculating the assessment to value ratio for the 13 comparables set forth summarily in the appellant's spreadsheet and thus, this data has not been given weight in the Board's analysis. The Property Tax Appeal Board finds the proper method to calculate assessment to value ratios for *ad valorem* taxation purposes is by using a property's prior year's assessment divided by its arm's-length sale price. Moreover, the Board finds the appellant's analysis and interpretation of the sales ratio data is in error and is not supported by the limited information provided. Thus, the Property Tax Appeal Board finds that it can give little credence to the appellant's analysis based on this spreadsheet. In particular there is no information on the dwellings that sold such as their story height, age, dwelling size, foundation type, basement features if any and other characteristics which are relevant for an analysis of comparability and which impact market value sales prices as well.

For purposes of this appeal, the appellant contends in part that 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight sales to support their respective positions before the Property Tax Appeal Board. The Board has given no consideration to appellant's comparable sale #1 which occurred in 1994 and is too remote in time to be indicative of the subject's

estimated market value as of January 1, 2020. The Board has given reduced weight to appellant's comparable sale #2 as this dwelling is significantly larger than the subject home. The Board has given reduced weight to board of review comparable sales #2, #7 and #8 due to differences in location and/or finished basement area which is not a feature of the subject property.

The Board finds the best evidence of market value in the record to be the appellant's comparable sales #3 and #4 along with board of review comparable sale #3. These three most similar comparables sold from January 2018 to October 2019 for prices ranging from \$450,000 to \$525,000 or from \$142.99 to \$157.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$477,311 or \$141.76 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value and below the range on a per-square-foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject property, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

In the alternative, the taxpayer contends assessment inequity as a basis of the appeal concerning the improvement. 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 improvement assessment is not warranted.

The parties submitted a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 and to board of review comparable #8 due to differences in dwelling size when compared to the subject. The Board has also given reduced weight to board of review comparable #7 due to its inground pool which is not a feature of the subject property. Finally, reduced weight has been given to board of review comparables #1 and #2 due to their distances over one mile from the subject when the record contains other properties similar to the subject which are located in closer proximity to the subject.

The Board finds the best evidence in the record of assessment equity consists of appellant's comparables #1, #3 and #4 along with board of review comparables #3 through #6. These six comparables have improvement assessments that range from \$103,513 to \$136,252 or from \$32.70 to \$38.59 per square foot of living area. The subject's improvement assessment of \$115,004 or \$34.16 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables in the record when compared to the subject, the Board finds the appellant 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 on inequity grounds.

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:

November 22, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Richard L. Hoover
1085 Crabapple Lane
Saint Charles, IL 60174

COUNTY

Kane County Board of Review
Kane County Government Center
719 Batavia Ave., Bldg. C, 3rd Fl.
Geneva, IL 60134