



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

APPELLANT: William & Lisa Noirot
DOCKET NO.: 20-05530.001-R-1
PARCEL NO.: 09-23-302-004

The parties of record before the Property Tax Appeal Board are William & Lisa Noirot, 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 **A Reduction** 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: \$43,966
IMPR.: \$123,713
TOTAL: \$167,679

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 two-story single-family dwelling of brick exterior construction with 3,299 square feet of living area. The dwelling was constructed in 1984 and is approximately 36 years old. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and a 703 square foot garage. The property has an approximately 30,318 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellants contend both overvaluation and lack of assessment equity regarding the improvement as the bases of the appeal. In support of these arguments, the appellants submitted information on three comparable properties located within two blocks from the subject including both recent sales and equity data. The parcels range in size from 31,298 to 48,310 square feet of land area which are each improved with either a 1.5-story or a 2-story dwelling of brick exterior construction. The homes are 39 or 42 years old and range in dwelling size from 3,125 to 5,025 square feet of living area. Each dwelling has a full basement, two of which have finished area.

Features include central air conditioning, two or three fireplaces and a garage ranging in size from 713 to 763 square feet of building area. Comparable #1 also has a hydro pool. The comparables sold from January to July 2019 for prices ranging from \$320,000 to \$450,000 or from \$89.55 to \$102.40 per square foot of living area, including land. The properties have improvement assessments ranging from \$94,871 to \$133,554 or from \$26.58 to \$30.36 per square foot of living area.

The appellants also provided a copy of a 2019 property tax bill for the subject property in the appeal materials. Given handwritten notations, the appellants may be questioning the difference between "fair cash value" or market value and the assessed value, prior to application of any exemptions.¹

The appellants further provided supporting documentation in this appeal along with hand-written remarks as to each of their comparable properties. As to comparable sale #1, the appellants reported that the property was placed on the market in May 2016 with an asking price of \$729,000 before actually selling in July 2019 for \$450,000 despite the dwelling's larger size and nearly one-acre parcel size. Likewise, comparable #2 depicts a sale price in July 2019 of \$406,000, which is greatly below its estimated fair cash value on the tax bill of \$525,002. Similarly, while comparable #3 sold in January 2019 for \$320,000, the 2019 tax bill depicts a higher fair cash value of \$452,814.²

Based on the foregoing comparable evidence, the appellants requested a total reduced assessment of \$138,320, which would reflect a market value of approximately \$415,000 or \$125.80 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%. The appellants requested a reduced improvement assessment in the petition of \$94,354 or \$28.60 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 \$188,630. The subject's assessment reflects a market value of \$566,116 or \$171.60 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 has an improvement assessment of \$144,664 or \$43.85 per square foot of living area.

In response to the appeal, the board of review submitted a letter from the St. Charles Township Assessor's Office along with a grid analysis of the appellants' comparables and four comparable properties presented in support of the subject's assessment. As part of the letter, the assessor

¹ For informational purposes, the Illinois property tax cycle generally extends over a two-year period. A tax year is the year of assessment and reflects the value of real property as of January 1 of that year. The actual tax bills are paid in the year following the tax year. For example, taxes on a 2021 assessment are paid in 2022. The required assessment level for tax purposes on any parcel of real property in any county, except Cook County, is 33 1/3 percent of the property's fair market value [or fair cash value], excluding farmland and farm buildings.

² Assessing officials are prohibited from "sales chasing" and instead utilize a mass appraisal system to arrive at estimated market values of properties for assessment purposes. See Givens v. Property Tax Appeal Board, 84 Ill. App. 3d 218 (5th Dist. 1980). Alternatively, any individual property owner, like the instant appellants, who believes their property has been incorrectly assessed, has rights to challenge the assessment within specified timeframes and with appropriate evidence to support the argument. The Property Tax Appeal Board has no jurisdiction over any properties cited by the appellants besides the subject property which is on appeal herein.

reported that the board of review comparables #2 and #3 along with each of the appellants' comparable properties are inferior to the subject in quality of construction. Furthermore, the appellants' comparable #1 is much larger than the subject dwelling and had a recent cash sale price which was "much lower than the appraisal value of \$530,000 (a copy was supplied to the Assessor's Office)."³ This comparable also has an indoor pool which the assessor characterized as an unusual feature that might make the home less marketable. Appellants' comparable sale #2 is asserted to have been an unadvertised sale sold between related parties such that it is not an arm's-length transaction according to the assessor.⁴ Finally, appellants' comparable sale #3 reported transferred via Special Warranty Deed as the property was a bank REO and thus, again, claimed to be a non-arm's-length transaction.⁵ Furthermore, the assessor noted that this dwelling has a Mansard Roof, a feature that negatively affects the appeal/desirability of the property which is far inferior to the subject dwelling.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable properties with both sales and assessment data located within .48 of a mile from the subject. The parcels range in size from 20,865 to 33,367 square feet of land area which are each improved with either a 1-story, a 1.5-story or two, 2-story dwellings of brick, stucco and brick or frame and brick exterior construction. The homes were built from 1979 to 1986 and range in dwelling size from 2,736 to 3,679 square feet of living area. Each dwelling has a basement, two of which have finished area and one of which is an English-style. Features include central air conditioning, one or two fireplaces and a garage ranging in size from 672 to 996 square feet of building area. Board of review comparables #1 and #4 each have an inground swimming pool. Board of review comparable #4 was also reported a cash sale. These four comparables sold from March 2018 to July 2019 for prices ranging from \$476,000 to \$640,000 or from \$149.31 to \$190.06 per square foot of living area, including land. As part of the analysis, the assessor made unspecified adjustments to the sales of comparables #1 and #4 for the pool amenity in order to reflect adjusted sales prices of \$183.62 and \$168.85 per square foot of living area, including land, respectively. The properties have improvement assessments ranging from \$110,458 to \$157,005 or from \$34.65 to \$42.68 per square foot of living area.

As part of the assessor's letter, it was argued that board of review comparable #2, a one-story dwelling, had to be used although it was asserted the comparable is similar to the subject in basement area and all brick exterior construction.

Based on the foregoing evidence and arguments, the board of review requests confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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).

³ No documentation of this appraised value was provided with the submission.

⁴ No documentation such as the PTAX-203 for this sale transaction was submitted to support the assertion.

⁵ No documentation was provided to support this contention.

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 in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 and #2 along with board of review comparable #1 due to their differing dwelling sizes when compared to the subject dwelling. The Board has given reduced weight to board of review comparable #3 due to its outdoor inground swimming pool and its cash sale transaction which the assessor criticized when analyzing the appellants' comparable sales.

The Board finds the best evidence of market value to be appellants' comparable sale #3 along with board of review comparable sales #2 and #3 which are similar to the subject in location, age, dwelling size and several features. These most similar comparables sold from November 2018 to January 2019 for prices ranging from \$320,000 to \$585,000 to from \$102.40 to \$190.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$566,116 or \$171.60 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

In the alternative, the taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's improvement assessment is warranted on grounds of lack of assessment equity.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 and #2 along with board of review comparables #1 and #4 due to differences in dwelling size and/or pool amenity when compared to the subject.

The Board finds the best evidence in the record of assessment equity consists of appellants' comparable #3 along with board of review comparables #2 and #3. These three comparables have improvement assessments that range from \$96,787 to \$115,955 or from \$30.97 to \$37.67 per square foot of living area. The subject's improvement assessment of \$144,664 or \$43.85 per square foot of living area falls above the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot basis despite that the subject is similar to these comparables in location, age, exterior construction, dwelling size and other features. 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 best equity

comparables in this record demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified on grounds of a lack of assessment equity.

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

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