



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

APPELLANT: Tong Hou  
DOCKET NO.: 20-05562.001-R-1  
PARCEL NO.: 09-15-458-012

The parties of record before the Property Tax Appeal Board are Tong Hou, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$17,255  
**IMPR.:** \$45,265  
**TOTAL:** \$62,520

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 2-story dwelling of frame exterior construction with 1,460 square feet of living area. The dwelling was constructed in 1955. Features of the home include a basement, central air conditioning, and a 276 square foot garage. The property has a 4,792 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 30, 2019 for a price of \$116,000. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties, the property was sold through a realtor, and the property was advertised for sale on the Multiple Listing Service. In support of the transaction the appellant submitted a settlement statement, a listing sheet, and a Real Estate Transfer Declaration, which indicates the seller was a financial institution or government agency.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,250. The subject's assessment reflects a market value of \$186,825 or \$127.96 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 information on six comparable sales located from 0.09 of a mile to 1.84 miles from the subject. The parcels range in size from 8,886 to 19,733 square feet of land area and are improved with split-level, 1-story, 1.5-story, or 2-story homes of frame or brick and frame exterior construction. The homes range in size from 1,104 to 2,032 square feet of living area and were built from 1930 to 1984. Five homes each have a basement, four of which have finished area; five homes have central air conditioning; and two homes each have a fireplace. Five comparables each have a garage ranging in size from 360 to 500 square feet of building area and comparable #2 also has a carport. The comparables sold from October 2017 to June 2020 for prices ranging from \$156,000 to \$260,000 or from \$127.95 to \$169.14 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending that the appellant has remodeled the home since the January 2019 purchase, including adding central air conditioning, a half bathroom, laundry sink, a deck, and new siding. The assessor argued the subject's sale was not an arm's length transaction due to the property being transferred by Special Warranty Deed, being listed for only 17 days, and selling for cash. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the January 2019 sale was an arm's length sale as it was advertised and not between related parties.

### **Conclusion of Law**

The appellant contends 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 record contains evidence of a January 2019 sale of the subject presented by the appellant and six comparable sales presented by the board of review in support of their respective positions before the Board. The Board gave little weight to the subject's sale due to renovations since the appellant's purchase, which were not refuted by the appellant in written rebuttal, indicating the January 2019 is less likely to be reflective of market value as of the assessment date. The Board gives less weight to the board of review's comparables #1, #2, and #6, due to significant differences from the subject in dwelling size.

The Board finds the best evidence of market value in the record to be the board of review's comparables #3, #4, and #5, which are more similar to the subject in dwelling size but have varying degrees of similarity to the subject in age, design, site size, and features. These comparables sold for prices ranging from \$164,000 to \$239,900 or from \$124.24 to \$142.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$186,825 or \$127.96 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 record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

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:

May 16, 2023



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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