



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

APPELLANT: Chris & Kendra Hubbard
DOCKET NO.: 20-05615.001-R-1
PARCEL NO.: 12-05-129-009

The parties of record before the Property Tax Appeal Board are Chris & Kendra Hubbard, the appellants, 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: \$26,166
IMPR.: \$119,919
TOTAL: \$146,085

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 dwelling of brick and vinyl exterior construction with 3,231 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement with nearly 1,600 square feet of finished area, 14 bathroom fixtures, central air conditioning, and a three-car garage. The property has a 10,050 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellants contend overvaluation and assessment inequity with respect to the improvement as the bases of the appeal.

In support of the overvaluation argument, the appellants submitted information on eight comparable sales located within .56 of a mile from the subject property. The comparables are described as two-story dwellings ranging in size from 2,686 to 3,778 square feet of living area.

The homes were built from 2000 to 2002. Each comparable has a basement, 2.5 to 5 bathrooms, central air conditioning, and a three-car garage.¹ One comparable has a fireplace. The comparables sold from June 2019 to December 2020 for prices ranging from \$345,000 to \$453,000 or from \$119.11 to \$129.03 per square foot of living area, including land.

In support of the assessment inequity argument, the appellants submitted information on eight equity comparables that are located within .20 of a mile from the subject property. Each comparable is described as a two-story dwelling with 3,231 square feet of living area. The homes were built in 2000 or 2001. Each comparable has a basement, 2.1 bathrooms, and central air conditioning.² The comparables have improvement assessments ranging from \$112,444 to \$113,878 or from \$34.80 to \$35.25 per square foot of living area.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$136,355. The requested assessment would reflect a total market value of \$409,106 or \$126.62 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The appellants requested a reduced improvement assessment of \$110,189 or \$34.10 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 \$146,085. The subject's assessment reflects a market value of \$438,430 or \$135.69 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 \$119,919 or \$37.12 per square foot of living area.

In response to the appeal, the board of review submitted two letters from the Geneva Township Assessor's Office. The assessor stated the subject is located in the Fisher Farms neighborhood of about 300 tract homes with a dozen different models. The assessor noted the different features of both parties comparables to the subject and asserted the appellants' comparable #3 and the board of review comparables are similar Wexford model style homes, like the subject. In addition, the assessor contends the appellants purposely removed the bathroom count and the square footage of basement finish from their grid analyses which accounts for the subject's higher value in relation to the appellants' comparables.

In support of its contention of the correct assessment, the board of review submitted information through the township assessor on three properties with both equity and sales data which included two separate sales for the board of review comparable #3. The properties are located within .18 of a mile from the subject and have parcels ranging in size from 11,677 to 19,759 square feet of land area. The comparables are described as two-story, Wexford model dwellings of brick and vinyl exterior construction with 3,231 square feet of living area. The homes were built in 2000 or 2002. Each comparable has a basement with 1,242 to 1,598 square feet of finish area, with one having a walkout style basement, a fireplace, 11 to 13 plumbing fixtures, and a three-car garage.³

¹ The appellants' attorney did not provide descriptive information for the comparables' exterior construction, basement finish, and site size.

² The appellants' attorney did not provide descriptive information for the comparables' exterior construction and basement finish, and reported "0" for the garage size of each comparable.

³ The board of review did not provide descriptive information for the comparables' central air conditioning.

The three comparables, including the April 2018 and March 2019 sales of comparable #3, sold from October 2017 to June 2019 for prices ranging from \$395,000 to \$440,000 or from \$122.25 to \$136.18 per square foot of living area, including land. The comparables have improvement assessments ranging from \$119,785 to \$124,575 or from \$37.07 to \$38.56 per square foot of living area.

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

In written rebuttal, the appellants' counsel submitted two grid analyses, one containing all of the parties' comparable sales and the other with the suggested best comparable sales for further clarity. The appellants' counsel asserted that board of review comparables #1 and #3 were acceptable comparables but that board of review comparable #2 was not comparable due to its remote sale date in 2017.

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). 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 no reduction in the subject's assessment is warranted.

The parties submitted sales information on a total of eleven comparables for the Board's consideration, in which the board of review comparable #3 sold twice. The Board finds the evidence provided by both parties lack sufficient details of the comparables' descriptive property characteristics. The appellants did not report the information concerning the comparables' lot size, bathroom count, or basement finish whereas the board of review did not report the information concerning the comparables' central air conditioning. Nevertheless, the Board gives less weight to the appellants' comparables #1 and #4 through #8 which are less similar in dwelling size to the subject than the other comparables in the record. The Board also gives less weight to the board of review's October 2017 sale of comparable #2 and the older April 2018 sale of comparable #3, both of which sold less proximate in time to the subject's January 1, 2020 assessment date at issue than the other sales in the record.

The Board finds the best evidence of market value to be the appellants' comparable sales #2 and #3 as well as the board of review comparable #1 and the March 2019 sale of board of review comparable #3. These comparables are more similar to the subject due to their location, age, and identical dwelling size. In addition, these comparables sold more proximate in time to the January 1, 2020 assessment date at issue. These four comparables sold from March 2019 to September 2020 for prices that range from \$395,000 to \$437,000 or from \$122.25 to \$135.25 per square foot of living area. The subject's assessment reflects a market value of \$438,430 or \$135.69 per square foot of living area, including land, which falls above the range established by the most similar comparable sales in this record, which is justified on this record given the subject's large finished basement area and number of plumbing fixtures, neither of which were refuted in the appellants' rebuttal. Based on this evidence, the Board finds no reduction in the subject's assessment is justified based on overvaluation.

Alternatively, the appellants 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 did not meet this burden of proof and no reduction in the subject's improvement assessment is warranted.

The parties submitted a total of eleven equity comparables for the Board's consideration, which are similar to the subject in location, age, dwelling size, and foundation. However, as addressed previously, the parties' evidence lacked the sufficient details of the comparables' descriptive property characteristics for the Board to conduct a meaningful comparative analysis. The appellants' comparables did not include information regarding the basement finish or the garage size and the board of review's comparables did not include information regarding the central air conditioning. Nevertheless, these comparables have improvement assessments that range from \$112,444 to \$124,575 or from \$34.80 to \$38.56 per square foot of living area. The subject's improvement assessment of \$119,919 or \$37.12 per square foot of living area falls within the range of the comparables in the record. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment is 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: June 27, 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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