



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

APPELLANT: Vi Dang & Elisa Hofmann
DOCKET NO.: 21-05630.001-R-1
PARCEL NO.: 12-04-432-018

The parties of record before the Property Tax Appeal Board are Vi Dang & Elisa Hofmann, 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: \$54,359
IMPR.: \$84,463
TOTAL: \$138,822

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 2021 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 aluminum siding exterior construction¹ with 2,276 square feet of living area. The dwelling was constructed in 1971. Features of the home include a basement with finished area, central air conditioning, a fireplace, an enclosed frame porch, a 520 square foot 2-car attached garage, and a 308 square foot 1-car detached garage. The property has a 27,985 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on eight comparable sales located within 0.88 of a mile from the subject. The board of review reported parcels sizes for comparables #2, #3, and #5, which

¹ Additional details regarding the subject not reported by the appellants are found in the board of review's evidence and were not refuted by the appellants in written rebuttal.

have 10,800, 11,583, and 22,950 square foot sites; the appellant did not report parcel sizes for the comparables. The comparables are improved with 2-story homes ranging in size from 2,218 to 2,448 square feet of living area. The dwellings were built from 1971 to 1978. Each home has a basement, two of which have finished area,² central air conditioning, a fireplace, and a 2-car garage. Comparable #3 has an inground swimming pool. The comparables sold from July 2020 to August 2021 for prices ranging from \$315,000 to \$371,100 or from \$132.13 to \$157.25 per square foot of living area, including land.

Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,822. The subject's assessment reflects a market value of \$416,508 or \$183.00 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Kane County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales presented in two grid analyses³ and a map depicting the locations of the comparables in relation to the subject.⁴ The comparables are located within 0.67 of a mile from the subject. The parcels range in size from 6,065 to 25,713 square feet of land area and are improved with 2-story homes of brick, vinyl siding, stucco, or frame exterior construction ranging in size from 2,184 to 2,489 square feet of living area. The dwellings were built from 1840 to 2012. Each home has a basement, one of which has finished area, and a 2-car garage. Three homes have central air conditioning and a fireplace. Comparable #1 has a screened porch. The comparables sold from May 2018 to January 2022 for prices ranging from \$405,500 to \$473,500 or from \$183.24 to \$215.20 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending that the appellants' comparables lack a screened porch like the subject. The township assessor asserted the appellants' comparables differ from the subject in dwelling size, basement finish, and/or location in different subdivision than the subject. The township assessor explained the subject is located in a subdivision of custom homes whereas the appellants' comparables are located in a subdivision of lower cost homes. The township assessor argued the board of review's comparables are located in the subject's subdivision or in a similar subdivision of custom homes and are similar to the subject in dwelling size and amenities.

Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellants argued the board of review's comparables sold too remote in time from the assessment date and/or differ from the subject in age.

² Comparables #3 and #5 were reported by the board of review to have finished basement area, which was not refuted by the appellants in written rebuttal.

³ Comparables #1 through #3 on the second grid analysis are renumbered as comparables #2 through #4.

⁴ The board of review submitted a grid analysis of five comparables entitled "Taxpayer Sale Comps" which includes the appellants' comparables #2, #3, and #5 and two other comparables not presented by the appellants, which will not be further addressed.

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, 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 record contains a total of twelve comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #4, #6, #7, and #8, for which no site sizes were disclosed by the parties. The Board gives less weight to the appellants' comparable #3, which has an inground swimming pool unlike the subject. The Board gives less weight to the board of review's comparables #2, #3, and #4, due to substantial differences from the subject in age. Moreover, the board of review's comparable #2 sold less proximate in time to the assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the appellants' comparables #2 and #5 and the board of review's comparable #1, which are similar to the subject in dwelling size, age, and features, although these comparables have one garage compared to the subject's two garages, one of these comparables lacks finished basement area that is a feature of the subject, and one of these comparables has a smaller lot size than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$329,000 to \$470,000 or from \$146.29 to \$215.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$416,508 or \$183.00 per square foot of living area, including land, which is above two of the best comparables and below one of the best comparables in this record, and appears to be justified given the subject's additional garage. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

July 18, 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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