



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

APPELLANT: Roy & Roberta Boston Living Trust
DOCKET NO.: 22-02551.001-R-1
PARCEL NO.: 14-04-451-007

The parties of record before the Property Tax Appeal Board are Roy & Roberta Boston Living Trust, 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: \$31,947
IMPR.: \$161,386
TOTAL: \$193,333

Subject only to the State multiplier as applicable.

The parties appeared before the Property Tax Appeal Board on October 24, 2024 for a hearing at the Kane County Government Center in Geneva pursuant to prior written notice dated August 8, 2024. Appearing were the appellants Roy and Roberta Boston, and on behalf of the Kane County Board of Review was Michelle Abell, Deputy Assessor for Kane County along with the board of review's witnesses, Michelle Kleckner, Chief Deputy Assessor for Sugar Grove Township and Curt Karas, Sugar Grove Township Assessor.

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 2023 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 4,797 square feet of living area. The dwelling was constructed in 2005 and is approximately 17 years old. Features of the home include an unfinished basement, central air conditioning, three fireplaces and a 708 square foot garage. The property has an approximately 15,246 square foot site and is located in Sugar Grove, Sugar Grove Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 0.23 of a mile from the subject property. The comparables have sites that range in size from 15,246 to 16,117 square feet of land area¹ and are improved with 2-story dwellings of frame exterior construction ranging in size from 3,973 to 5,299 square feet of living area. The dwellings were built in 2007 or 2008. Each comparable has an unfinished basement, central air conditioning, one or three fireplaces and a garage ranging in size from 738 to 840 square feet of building area. Comparable #1 also has an outdoor kitchen, comparable #2 has a screen porch, and comparable #3 has heated floors and two pergolas. The properties sold from October 2019 to February 2021 for prices ranging from \$529,900 to \$620,500 or from \$111.34 to \$133.38 per square foot of living area, land included.

Ms. Boston testified that their comparable #1 was most similar to the subject because it was built at the same time and by the same builder as the subject property. Ms. Boston asserted their comparable #1 was on the market at the same time as the subject property and sold for \$15,000 more than the appellants' purchase price for the subject. In support of this assertion, the appellants submitted property information sheets documenting the subject sold in April 2014 for \$545,000 while comparable #1 sold in June 2014 for \$560,000.

Ms. Boston contended she is very familiar with home values in Sugar Grove because the appellants have owned multiple properties over time. She opined most property the appellants owned appeared to be under assessed, although the subject property, and all of the homes in subject's Hannaford Farms subdivision appears to be over assessed when compared to sale prices. The appellants Section V grid analysis included the total assessed value and sale prices for each of their comparable properties. An analysis of the 2022 total assessed value to their 2019, 2020 or 2021 sale price for each of the appellants' comparables disclosed assessment ratios of 42%, 40% and 37.5% in relation to the statutory assessment level of 33.33%. The appellants' argued this evidence shows Hannaford Farms properties are over assessed relative to their sale prices for the 2022 tax year. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$193,333 which reflects a market value of \$580,057 or \$120.92 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$223,838. The subject's assessment reflects a market value of \$685,358 or \$142.87 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for Kane County of 32.66% as determined by the Illinois Department of Revenue.

In written comments, the township assessor critiqued the appellants' comparables, arguing two of the dwellings are either 502 or 824 square feet different in size when compared to the subject's dwelling size and noted that one of the appellants' comparables was a short sale. The board of review opined "the larger home that sold for less" was impacted by a proposed commercial development which has not been built and which has been substantially changed.

¹ The appellants also submitted property information sheets from the Sugar Grove Township Assessor's website for the subject and each of its comparable properties which disclosed site sizes for the appellants' comparables.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales in two grids which are located within 0.58 of a mile from the subject property. Board of review comparables on the second grid analysis have been renumbered #4, #5 and #6. Board of review comparable #4 is the same property as the appellants' comparable #2. Board of review comparable #5 is a duplicate of its comparable #3 and therefore shall not be discussed or analyzed further. The five remaining comparables have sites that range in size from 16,117 to 53,579 square feet of land area and are improved with 2-story dwellings that have a combination of brick, frame, stone or other exterior construction and range in size from 3,759 to 5,179 square feet of living area. The homes were built from 2000 to 2015. Each comparable has a basement, with two being walk-out in style and three having finished area. Four dwellings are reported to have central air conditioning.² Each home has from one to four fireplaces and a garage ranging in size from 738 to 873 square feet of building area. The properties sold from January 2019 to November 2021 for prices ranging from \$620,500 to \$890,000 or from \$127.28 to \$183.05 per square foot of living area, land included.

The board of review, in written comments, argued there are seven comparable properties in the subject's neighborhood and that the subject property has the lowest market value based on assessment. The board of review noted the range of fair cash values for its comparables range from \$744,449 to \$773,888 and further state "RESALES of 2 sty homes in this nbrhd range \$529,900 to \$728,000..." Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written and oral rebuttal, the appellants critiqued the board of review's evidence. Ms. Boston argued board of review comparable #6, located on Fairlee Court, was not a good comparable due to its location in Strafford Woods which is an exclusive neighborhood with substantially larger homesites and dwelling sizes. Ms. Boston also contended board of review comparable #3 is not a good comparable property due to its finished basement, larger site size and number of bathrooms when compared to the subject property. Moreover, the appellants asserted the assessor's evidence actually proves their overvaluation claim. The appellants noted the market values based on assessment for the appellants' comparables #1, #2 and #3 are \$744,698, \$744,449 and \$597,366, respectively, while these same properties had sale prices of \$590,000, \$620,500 and \$529,900, respectively. Ms. Boston also testified that appellants' comparable #1 sold in 2022 for a sale price of \$644,000 or \$121.53 per square foot of living area, land included, which the board of review confirmed.

Conclusion of Law

The appellants 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

² The Board finds board of review comparable #4, also submitted by the appellants as their comparable #2, has central air conditioning which was reported by the appellants in their Section V grid.

The record contains seven comparable properties with eight sales for the Board's consideration, as one property was common to both parties, one property was submitted twice, and one property sold twice. The Board gives less weight to the parties' common comparable, appellants' comparable #2/board of review comparable #4 which is reported to be a short sale and therefore, may not reflect a true arm's length transaction. The Board gives less weight to appellants' comparable #3 along with board of review comparables #1, #3 and #6 which differ from the subject in finished basement amenity, site size and/or sold in 2019, less proximate to the January 1, 2022 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellants' comparable #1, which sold in both 2020 and in 2022, along with board of review comparable #2 which are more similar to the subject in location, design, dwelling size, unfinished basement and other features. Although board of review comparable #2 is newer in age when compared to the subject, suggesting a downward adjustment is needed to make this property more equivalent to the subject. These comparables sold from 2020 to 2022 for prices ranging from \$590,000 to \$650,000 or from \$111.34 to \$154.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$685,358 or \$142.87 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record on an overall market value basis and within the range on a per square foot basis. However, after considering appropriate adjustments to the best comparables for differences from the subject, such as age, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment, commensurate with the request, is warranted.

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: _____

December 17, 2024



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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