



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

APPELLANT: Paul & Sandra Hipchen  
DOCKET NO.: 21-05620.001-R-1  
PARCEL NO.: 08-32-153-030

The parties of record before the Property Tax Appeal Board are Paul & Sandra Hipchen, 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:** \$15,884  
**IMPR.:** \$88,772  
**TOTAL:** \$104,656

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 1-story dwelling of vinyl and stone exterior construction with 1,880 square feet of living area.<sup>1</sup> The dwelling was constructed in 2002. Features of the home include a partially finished “look-out” basement, central air conditioning, a fireplace, and a garage containing 509 square feet of building area. The property has an approximately 11,013 square foot site and is located in Elburn, Campton Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis with information on four comparable sales located within .64 of a mile from the subject property. The comparables have sites ranging in size from 9,793 to 13,414 square feet of land area that are improved with 1-story dwellings of varying exteriors that

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<sup>1</sup> Some descriptive information of the subject dwelling and the appellants’ comparables was drawn from the evidence submitted by the board of review and not refuted by the appellants on rebuttal.

range in size from 1,823 to 2,019 square feet of living area. The dwellings were built from 1994 to 2004. Each comparable features a basement, one of which has 50 square feet of finished area and three having a "look-out" feature. Each comparable also has central air conditioning, a fireplace, and a garage ranging in size from 436 to 618 square feet of building area. The comparables sold from May 2020 to March 2021 for prices ranging from \$235,000 to \$308,000 or from \$126.48 to \$155.24 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,656. The subject's assessment reflects a market value of \$313,999 or \$167.02 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 a grid analysis with information on five comparable sales located within .65 of a mile from the subject property. The comparables have parcels ranging in size from 9,190 to 11,700 square feet of land area. The sites are improved with 1-story dwellings of varying exteriors that range in size from 1,430 to 1,632 square feet of living area. The dwellings were built from 1996 to 2000. Each comparable features a partially finished basement, central air conditioning, a fireplace, and a garage ranging in size from 400 to 500 square feet of building area. The comparables sold from March 2018 July 2021 for prices ranging from \$271,000 to \$367,000 or from \$166.97 to \$236.01 per square foot of living area, including land. In response to the appellants' evidence, the board of review through the assessor's office argued in a memorandum that none of the appellants' comparables have finished basements as does the subject, and that appellants' comparable #1 was sold to a "religious group" implying that the sale price may not be reflective of fair market value. Based on this argument and evidence, the board of review requested the assessment be sustained.

In rebuttal, the appellants' counsel argued that the board of review comparable sales are too old relative to the assessment date at issue, and/or the dwelling sizes are significantly smaller when compared to the subject. Additionally, counsel argued that the Property Tax Appeal Board does not utilize the median price per square foot of living area of the best comparables in the record and, therefore, its analysis is flawed.

### **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.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellants' counsel's argument that the Board should adopt a standard practice of using the median sale price per square foot of living area, including land, of those comparables deemed best in determining fair market value because it is "more accurate." Contrary to this argument, the decision of the

Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2<sup>nd</sup> Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2<sup>nd</sup> Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4<sup>th</sup> Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5<sup>th</sup> Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellants' counsel in the rebuttal brief, there is no indication that a median sale price per square foot is the fundamental or primary means to determine market value.

The record contains a total of nine comparable sales submitted by the parties in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence submitted, the Board gave less weight to board of review comparables #1, #3, and #5 based on their sale dates that occurred in 2018 and 2019, dates more remote in time from the January 1, 2021 assessment date at issue than the remaining sales in the record and, thus, less likely to be accurate reflections of the subject's market value than the remaining comparables that sold more proximate to in time to the lien date. The Board gave reduced weight to appellants' comparable #1 based on its sale price being significantly lower when compared to the remaining comparables in the record and appearing to be an outlier. For similar reason, the Board gave reduced weight to board of review comparable #4 based on its sale price being significantly higher when compared to the remaining comparables in the record. Additionally, this comparable is approximately 19% smaller than the subject dwelling.

On this record, the Board finds the best evidence of market value to be appellants' comparables #2, #3, and #4, along with board of review comparable #2 which are overall most similar to the subject in dwelling size, location, lot size, design, age, and some features. However, the appellants' comparables do not have finished basements, dissimilar to the subject's partially finished basement, suggesting that upward adjustments are necessary to these comparables in order to make them more equivalent to the subject. The best overall comparables in the record sold from July 2020 to March 2021 for prices ranging from \$282,000 to \$308,000 or from \$146.11 to \$176.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$313,999 or \$167.02 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per square foot basis and slightly above the range in terms of overall value. However, the subject's slightly higher overall value appears to be supported given the subject's finished basement area when compared to the appellants' comparables with unfinished basements, as well as being newer in age when compared to the board of review comparable #2. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellants did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction is not 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: September 19, 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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