FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Richard and Colleen Hoffman
DOCKET NO.: 07-01833.001-R-1
PARCEL NO.: 09-18-276-009

The parties of record before the Property Tax Appeal Board are Richard and Colleen Hoffman, the appellants; and the Kane County Board of Review.

Based on the facts and exhibits presented, 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:	$63,827
IMPR.:	$171,612
TOTAL:	$235,439

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a 57,934 square foot parcel improved with a two-story style brick and frame dwelling containing 3,685 square feet of living area that was built in 1997. Features include a full unfinished basement, central air conditioning, two fireplaces and a 839 square foot garage. The subject is located in the Burr Ridge subdivision of St. Charles, Township.

Appellant, Richard Hoffman, appeared on behalf of the appellants before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these claims, the appellants submitted a grid analysis detailing seven comparable properties and a map. The comparables are located within 1.0 mile of the subject. They consist of two-story brick or brick and frame dwellings built from 1991 to 2001. The homes have central air conditioning, one to four fireplaces, and basements ranging from 1,100 to 1,823 square feet with four homes having a finished basement. They have garages ranging from 654 to 1,165 square feet of building area. The homes range in size from 3,534 to 4,686 square feet of

living area. The homes had improvement assessments ranging from $147,896 to $260,993 or from $40.50 to $55.70 per square foot of living area.[1] The subject property has an improvement assessment of $171,612 or $46.57 per square foot of living area.

The comparables were situated on lots ranging from 54,450 to 85,813 square feet with land assessments ranging from $156,250 to $198,000 or from $2.24 to $3.12 per square foot of land area. The subject's land assessment is $191,500 or $3.31 per square foot of land area. The homes sold from February 1999 to December 2005 for prices ranging from $445,000 to $985,000 or from $125.91 to $210.00 per square foot of living area, including land. The evidence indicates the subject was purchased in 1997 for $350,000 or $94.97 per square foot of living area, including land.

The appellant argued that Burr Hill subdivision homes, as used by the assessor were not comparable in terms of market value. In support of this argument the appellants submitted evidence of subdivision covenants which mandated differing home size requirements. It was argued that the Burr Hill subdivision was superior in building requirements and build quality. The appellants further argued that the subject is closer in market value to properties situated in the Maples subdivision. Based on this evidence, the appellant requested a reduction in the subject's assessment.

During cross examination, it was revealed that the subject is located on a golf course lot in the Burr Ridge subdivision. Three of the appellants' comparables are located in Burr Ridge subdivision and four were located in the Maples subdivision. Two of the comparables were also located on golf course lots in Burr Ridge.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $235,439 was disclosed. In support of the subject's assessment, the board of review submitted a letter written by the St. Charles Township assessor, Colleen Lang, a grid of the appellants' comparables, a detailed grid of three comparables, sales assessment data for Burr Hill and Burr Ridge subdivisions, photographs and property record cards. Two of the three comparables are located in the subject's subdivision and the other is located in an adjacent subdivision, Burr Hill. Each comparable is located on the same golf course as the subject. The comparables are two-story frame and brick or dryvit dwellings built from 1966 to 2001. They have central air conditioning, at least one fireplace and full basements with one home having 1,275 square feet of finished area and one home having a walkout basement. The homes have garages ranging from 764 to 923 square feet of building area. They range in size from 3,504 to 3,636 square feet of living area and have

[1] The appellants' grid analysis incorrectly listed market values and not actual assessments.

improvement assessments ranging from $147,837 to $181,546 or from $42.19 to $50.49 per square foot of living area.

The homes are situated on parcels ranging from 54,450 to 68,389 square feet of land area and have land assessments ranging from $57,411 to $72,909. Colleen Lang testified that the homes are assessed based on a site value with golf course lots located in Burr Ridge and Burr Hill subdivision being superior to properties in the Maples subdivision. Lang testified that home sites in Burr Ridge that back to a golf course are valued at $150,000 for the first 1.25-acres with homes in Burr Hill subdivision having a value of $175,000 per 1.25-acres. Additional land is valued at $50,000 per acre. Home sites backing up to the road are valued at $125,000 per 1.25-acres with additional land acreage being valued at $50,000 per acre. The board of review's grid analysis depicts two of the homes sold in May and June of 2005 for $640,000 and $772,000 or $182.65 and $212.32 per square foot of living area, including land. One was located in Burr Ridge and the other was located in Burr Hill. The subject's total assessment of $235,439 reflects an estimated market value of approximately $707,450 or $191.99 per square foot of living area, including land, using the 2007 three year median level of assessments of 33.28% for Kane County as determined by the Illinois Department of Revenue. Based on this evidence, the board of review requested confirmation of its assessment.

In rebuttal, the appellant argued that a property directly across from the subject was listed for sale for $699,900 in February 2009 and had a 2007 assessed value of $763,555 and a 2008 assessed value of $775,000. It was argued that the assessor overvalued this property by $75,000.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellants contend assessment inequity as one basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

The Board finds the parties submitted ten assessment comparables for consideration. The Board finds the appellants failed to establish that the subject's land assessment is not uniform when compared to the most similar properties contained in this record. All of the comparables in Burr Ridge that back to a golf course, including the appellant's comparables, are assessed at $150,000 for the first 1.25-acres with additional land being valued at $50,000 per acre. The appellants have not submitted substantive documentary evidence or market derived data to show this methodology was incorrect. Therefore, the Board finds a

reduction in the subject's land assessment is not warranted on this basis.

Both parties presented comparables that were generally similar to the subject in design, size, exterior and/or age. After consideration of the similarities and differences in each party's comparables and after hearing arguments of similar neighborhoods and differing locations, the Property Tax Appeal Board placed most weight on those comparables that were similar to the subject in location, in Burr Ridge. Therefore, the Board finds the most similar comparables were the appellants' comparables #2, #5 and #7 and the board of review's comparable #1 and #2. These five comparables had improvement assessments ranging from $42.19 to $55.70 per square foot of living area and support the subject's improvement assessment of $46.57 per square foot of living area. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment of $46.57 per square foot of living area is within the range established by the most similar comparables contained in this record. Therefore, the Board finds the subject's improvement assessment is supported and no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented by both parties.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). The Board finds the parties submitted sales information dating from 1999 to 2005. The Board gave little weight to the market value evidence presented by each party. The appellants' sales occurred from 1999 to 2005 and the board of review's sales occurred in 2005. Sales information from 2005 and prior years does not aid the Board in determining the subject's fair market value in 2007. Nevertheless, after examining the sales data presented, the Board finds the three most recent sales occurring in 2005 sales ranged from $182.65 to $212.32 per square foot of living area, including land. The subject's assessment reflects a market value of approximately $191.99 per square foot of living area, including land, which is within the range established in this record. Therefore, the Board finds the appellants have not proven overvaluation by a preponderance of the evidence based on the comparable sales submitted into this record.

Based on this analysis, the Property Tax Appeal Board finds the appellants have not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Further, with regards to the appellant's overvaluation argument, the Board finds the appellants failed to prove by a preponderance of the evidence the subject's assessment was incorrect.

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.

Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

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: August 20, 2010

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 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 the subsequent year 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.

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.