



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

APPELLANT: David Hofmann  
DOCKET NO.: 08-02304.001-R-1  
PARCEL NO.: 11-13-204-021

The parties of record before the Property Tax Appeal Board are David Hofmann, the appellant, and the Kane County Board of Review.

Based on the facts and exhibits presented, 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:** \$26,330  
**IMPR:** \$154,990  
**TOTAL:** \$181,320

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with a two-story dwelling of frame, masonry and dryvit construction. The dwelling contains 3,635 square feet of living area and was built in 1999. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a three-car garage. The subject is located in Geneva, Blackberry Township, Kane County.

The appellant's appeal is based on unequal treatment in the assessment process and overvaluation. The appellant claims the subject was purchased in 1999 from the original builder for \$485,000. Subsequently, the property was sold to the appellant in July 2004 for \$486,000, a price increase of only \$1,000. In light of the "sales climate" from 2005 to 2008, the appellant contends the subject's assessment should reflect 1/3 of its purchase price of \$486,000. The appellant also describes each comparable and discusses the decline in the real estate market. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$162,000.

In Section V of the appeal form, the appellant submitted information on four comparable properties described as two-story

dwellings of frame construction with brick, stone and/or cedar. The comparables range in age from 5 to 9 years old and range in size from 3,015 to 3,516 square feet of living area. Three of the comparables feature full unfinished basements. Each has central air conditioning, one or two fireplaces, and a three-car garage. The comparables have improvement assessments ranging from \$131,098 to \$176,999 or from \$43.77 to \$53.82 per square foot of living area. The subject has an improvement assessment of \$171,385 or \$47.15 per square foot of living area.

The appellant also disclosed these comparables sold between August 1999 and August 2008 for prices ranging from \$460,000 to \$500,000 or from \$130.83 to \$155.89 per square foot of living area including land. As to comparable #2, the appellant reported it was listed for sale as of April 2009 for \$599,000. In addition, the appellant reported that sale #3 was "currently" listed for \$469,900.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$135,670 or \$37.32 per square foot of living area. The appellant also requested a total reduced assessment of \$162,000 which would reflect a market value of approximately \$486,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$197,715 was disclosed. The subject's total assessment reflects an estimated market value of \$594,274 or \$163.49 per square foot of living area including land using the 2008 three-year median level of assessments for Kane County of 33.27% as determined by the Illinois Department of Revenue.

In response, the board of review presented a memorandum prepared by Uwe Rotter, Blackberry Township Assessor. As to the appellant's comparable data, the assessor noted some of the sales were dated and some of the comparables were inferior to the subject in design and/or quality of construction.

In support of the subject's estimated market value as reflected by its assessment, the township assessor presented three comparable sales for consideration. The comparables were close in proximity and were two-story custom built dwellings ranging in size from 3,078 to 3,861 square feet of living area. The homes were 7 or 9 years old and have basements, one of which was partially finished, central air conditioning, two fireplaces, and a garage ranging in size from 699 to 1,078 square feet of building area. The comparables have improvement assessments ranging from \$151,492 to \$197,244 or from \$49.22 to \$52.90 per square foot of living area. These properties sold from August 2005 to March 2006 for prices ranging from \$536,000 to \$660,000 or from \$151.77 to \$191.75 per square foot of living area including land.

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

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant 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 must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code §1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

The parties submitted a total of seven sales comparables for the Board's consideration. The Board has given less weight to appellant's comparables #2 and #4 and to board of review's comparables #2 and #3 due to differences in dwelling size and/or date of sale when compared to the subject dwelling and to the assessment date at issue of January 1, 2008. The appellant's comparables #1 and #3 and the board of review's comparable #1 were similar to the subject in age, style, size, location and/or features along with having dates of sale more proximate in time to the assessment date of January 1, 2008. These comparables sold between January 2006 and August 2008 for prices ranging from \$460,000 to \$586,000 or from \$130.83 to \$155.89 per square foot of living area including land. The subject's assessment reflects a market value of \$594,274 or \$163.49 per square foot of living area including land, which is above the range of these most similar comparables. Therefore, the Board finds the appellant has proven by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment is warranted.<sup>1</sup>

The appellant also contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The Board finds after having adjusted the subject's improvement assessment based on its market value to \$42.64 per square foot of living area, which is below the range of the comparables submitted by

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<sup>1</sup> The subject property is an owner-occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board under Docket Number 09-03135.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$181,320 based on the evidence submitted by the parties.

the parties, no further reduction based on assessment inequity is warranted on this record.

Finally, the Property Tax Appeal Board takes notice that it issued a decision reducing the subject's 2009 assessment to \$181,320. (86 Ill.Admin.Code §1910.90(i)). The Board further takes notice that the 2008 and 2009 tax years are within the same general assessment period. (Id.) For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decision for the 2009 tax year.

In conclusion, the Board finds the appellant demonstrated overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is incorrect and a reduction is warranted on grounds of overvaluation.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: June 22, 2012

*Allen Castrovillari*

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.