



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

APPELLANT: David Hofmann
DOCKET NO.: 09-03135.001-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 2-story dwelling of frame 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 3-car garage¹. 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 submitted information on four comparable properties described as 2-story dwellings of frame construction with brick, stone and/or Dryvit. The comparables were built between 1998 and 2003 and range in size from 3,015 to 4,143 square feet of living area. The comparables feature full unfinished basements, central air conditioning, fireplaces and 3-car garages. The comparables have improvement assessments ranging from \$125,584 to \$166,653 or from \$40.23 to \$49.57 per square foot of living area. The subject has an improvement assessment of \$169,366 or \$46.59 per square foot of living area.

The appellant also disclosed that the comparables sold between August 1999 and June 2009 for prices ranging from \$449,900 to

¹ The appellant and the board of review disagree on the size of the subject's garage but the photographic evidence shows a 3-car garage.

\$570,000 or from \$130.83 to \$152.02 per square foot of living area including land.

The appellant claims the Dryvit exterior of the subject negatively affects the market value. The appellant also describes each comparable in detail 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.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$195,696 was disclosed. The subject's total assessment reflects an estimated market value of \$588,206 or \$161.82 per square foot of living area including land using the 2009 three-year median level of assessments for Kane County of 33.27% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties. The comparables were built in 1999 or 2002 and consist of 2-story frame dwellings, three with brick or Dryvit. The dwellings range in size from 3,078 to 4,054 square feet of living area. Features include full basements, one with finished area, central air conditioning and fireplaces. The comparables also have garages that contain between 686 and 1,078 square feet. These properties have improvement assessments ranging from \$146,108 to \$187,509 or from \$41.64 to \$47.47 per square foot of living area. The board of review also disclosed the comparables sold from January 2006 through April 2008 for prices ranging from \$536,000 to \$650,000 or from \$151.77 to \$174.14 per square foot of living area including land.

The board of review refutes the appellant's claim that the Dryvit exterior affects the market value of the subject. The board of review also claims appellant's comparable #1 is a relocation sale and points out the sale dates of several of the comparables as being too old or after the valuation date. 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 (3rd 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 Board finds the sale dates of appellant's comparables #2 and #4 and the board of review's comparables #1, #2 and #3 were more than one year from the subject's valuation date of January 1, 2009. Therefore, these five comparables received less weight in the Board's analysis. The appellant's comparables #1 and #3 and the board of review's comparable #4 were similar to the subject in age, style, size, location and features. These comparables sold between April 2008 and June 2009 for prices ranging from \$449,900 to \$650,000 or from \$130.83 to \$160.34 per square foot of living area including land. The subject's assessment reflects a market value of \$588,206 or \$161.82 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 through a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment is warranted.

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). After an analysis of the assessment data, and considering the assessment reduction based on the finding the subject is overvalued, the Board finds a further reduction based on assessment inequity is not warranted.

Both parties submitted eight comparable properties with varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$40.23 to \$49.57 per square foot of living area. The subject's revised improvement assessment of \$42.64 per square foot of living area is within the range established by these comparables. Therefore, the Board finds no further reduction in the subject's improvement assessment 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.

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: April 20, 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.