



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

APPELLANT: Michael & Michelle Groch  
DOCKET NO.: 13-02577.001-R-1  
PARCEL NO.: 06-26-426-012

The parties of record before the Property Tax Appeal Board are Michael & Michelle Groch, the appellants,<sup>1</sup> 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:** \$8,003  
**IMPR.:** \$64,905  
**TOTAL:** \$72,908

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 2013 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 part one-story and part 1.5-story dwelling of frame construction with 1,953 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and an attached 440 square foot garage. The property has a 10,000 square foot riverfront site and is located in South Elgin, Elgin Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales located up to 3.8-miles from the subject property. The comparables consist of a one-story and five, 1.5-story frame, brick or frame and brick dwellings. Five of the comparables range in size from 1,548 to 2,472 square feet of living area; no dwelling size was reported for comparable #2. Two of the comparables have full

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<sup>1</sup> Attorney Jerri K. Bush withdrew as counsel for the appellants by a filing dated March 16, 2016.

basements with finished areas. Each home has central air conditioning and two comparables have fireplaces. Each home has a 2-car or a 2.1-car garage. The properties sold between January 2012 and July 2013 for prices ranging from \$103,799 to \$178,000 or from \$51.98 to \$108.67 per square foot of living area, including land, for all comparables, except comparable #2 which sold for \$110,000.

Based on this evidence, the appellants requested a total assessment of \$48,079 which would reflect a market value of approximately \$144,237 or \$73.85 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,908. The subject's assessment reflects a market value of \$218,877 or \$112.07 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted data prepared by the township assessor. A grid analysis purported to re-state five of the appellants' comparable sale properties. Examination of the data reveals that only comparable #1 was presented by the appellants.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on 13 comparable sales numbered 1 through 12 and 14 along with a Multiple Listing Service data sheet for the property described as being in St. Charles Township. The comparables consist of three, two-story and ten, part one-story and part two-story dwellings of frame or frame and brick construction. The homes were built between 1910 and 1998. The homes range in size from 1,703 to 2,016 square feet of living area with a full or partial basement, eight of which have finished areas. Each comparable has central air conditioning and eleven of the comparables have a fireplace. Each comparable also has a garage. The properties sold between March 2010 and April 2013 for prices ranging from \$205,000 to \$236,000 or from \$113.00 to \$130.00 per square foot of living area, including land, rounded.

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

In written rebuttal, former counsel for the appellants argued that the appellants presented different comparable sales before the Property Tax Appeal Board than were presented before the Kane County Board of Review. Counsel further argued that many of the sales presented by the board of review occurred in 2010 and 2011, dates more remote in time and which should be given reduced weight as indications of the subject's estimated market value as of January 1, 2013. Counsel also argued that the board of review failed to provide proximity information for analysis of similarity in location to the subject property.

### **Conclusion of Law**

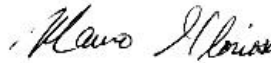
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 19 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given appellants' comparables #1, #2, #4 and #5 reduced weight as none of these homes have a basement like the subject dwelling. The Board has also given reduced weight to board of review comparables #1 through #8 as these sales occurred in 2010 and 2011, dates more remote in time to the assessment date of January 1, 2013.

The Board finds the best evidence of market value to be appellants' comparable sales #3 and #6 along with board of review comparable sales #9, #10, #11, #12 and #14. These most similar comparables sold between July 2012 and July 2013 for prices ranging from \$128,500 to \$218,000 or from \$51.98 to \$118.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$218,877 or \$112.07 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 appears justified given that the record reveals that only the subject property is located on the Fox River. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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.



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Chairman



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Member

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Member



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Member

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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: June 24, 2016



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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.