



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

APPELLANT: Michael & Michelle Groch  
DOCKET NO.: 13-02578.001-R-1  
PARCEL NO.: 06-26-277-015

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:

<b>LAND:</b>	\$7,469
<b>IMPR.:</b>	\$27,209
<b>TOTAL:</b>	\$34,678

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 one-story dwelling of frame construction with 1,140 square feet of living area. The dwelling was constructed in 1930. Features of the home include a full walkout-style basement and a detached 484 square foot garage. The property has an 8,750 square foot 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 2.9-miles from the subject property. The comparables consist of one-story frame, brick or frame and brick dwellings. Five of the comparables range in size from 952 to 1,360 square feet of living area; no

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

dwelling size was reported for comparable #4. One comparable has a partial basement, three comparables have central air conditioning and two comparables have fireplaces. Five homes have a one-car to a two-car garage. Five of the properties sold between April 2012 and August 2012; no date of sale was reported for comparable #3. The properties sold for prices ranging from \$40,000 to \$65,000 or from \$39.68 to \$58.65 per square foot of living area, including land, for all comparables, except comparable #4 which sold for \$61,000.

Based on this evidence, the appellants requested a total assessment of \$19,874 which would reflect a market value of approximately \$59,622 or \$52.30 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 \$34,678. The subject's assessment reflects a market value of \$104,107 or \$91.32 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.

The assessor presented a grid purportedly of the appellants' comparable sales, however, only comparables #1, #2 and #3 were represented on the grid. These three sales were reported as an estate/short sale and two foreclosures that were sold as-is marketed for 9 and 33 days, respectively. In light of the foregoing, other remarks made by the township assessor concerning the appellants' purported evidence are not relevant to the evidence presented before the Property Tax Appeal Board. The assessor also reported that the subject is located near a new junior high school and high school such that area properties have maintained their value and the subject is also located on the Fox River.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on seven comparable sales, including "a short sale, foreclosure and arm's length transactions" according to the assessor's letter contending that five sales were presented. The seven comparables consist of one-story frame dwellings that were built between 1952 and 1972. The homes range in size from 792 to 1,134 square feet of living area. Four of the comparables have a basement, two of which have finished areas. Three comparables have central air conditioning. Five of the comparables have garages ranging in size from 264 to 576 square feet of building area. The comparables sold between February 2010 and March 2013 for prices ranging from \$110,000 to \$148,000 or from \$110.00 to \$151.52 per square foot of living area, including land.

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 Property Tax Code provides for consideration of foreclosure sales in revising assessments if the properties have the same characteristics and condition as when the assessed values were established. (Citing 35 ILCS 200/16-55(b) & 16-183) Counsel also argued that the board of review failed to provide any data concerning proximity of their comparable sales to the subject property; the appellants in rebuttal provided two maps depicting each parties' respective comparables in relation to the subject property.

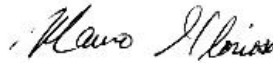
**Conclusion of Law**

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.

The parties submitted a total of thirteen comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #3 and #4 as the appellants did not report the date of sale and the dwelling size of these comparables, respectively, and these comparables along with appellants' comparable sales #2, #5 and #6 have all been given reduced weight as none of these dwellings have a basement like the subject property. The Board has also given reduced weight to board of review comparables #1, #3, #5 and #6 due to the sales occurring in either 2010 or 2011, remote in time to the valuation date, and/or because these dwellings lack a basement which is a feature of the subject dwelling.

The Board finds the best evidence of market value to be appellants' comparable sale #1 along with board of review comparable sales #2, #3 and #7. These four most similar comparables sold between May 2012 and March 2013 for prices ranging from \$40,000 to \$148,000 or from \$39.68 to \$146.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$104,107 or \$91.32 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be well justified given the subject's walkout-style basement which is not a feature of any of the most similar comparables. 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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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: May 20, 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.