



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

APPELLANT: Michael & Michelle Groch
DOCKET NO.: 13-02579.001-R-1
PARCEL NO.: 06-35-261-001

The parties of record before the Property Tax Appeal Board are Michael & Michelle Groch, the appellants,¹ 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: \$12,271
IMPR.: \$39,391
TOTAL: \$51,662

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 two-story dwelling of frame construction with 1,807 square feet of living area. The dwelling was constructed in 1910. Features of the home include a full basement, a fireplace and a detached 510 square foot garage. The property has a 19,602 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 three comparable sales located within .6 of a mile of the subject property. The comparables consist of two-story frame dwellings that were about 100 years old. Two of the homes contain 1,733 and 1,860 square feet of living area, respectively; no dwelling size was reported for comparable #1. The homes have full or partial basements, one comparable has central air conditioning and one comparable has a fireplace. Comparable #2 also

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

has a two-car garage. The three properties sold between December 2012 and July 2013 for prices ranging from \$82,950 to \$118,000 or for comparables #2 and #3, for \$50.78 and \$64.44 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$29,330 which would reflect a market value of approximately \$87,990 or \$48.69 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 \$51,662. The subject's assessment reflects a market value of \$155,095 or \$85.83 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 a memorandum from the Elgin Township Assessor who asserted that each of the appellants' sales were foreclosures, two of which had short market times.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales. The comparables consist of two, two-story, a part one-story and part 1.5-story and two, part one-story and part two-story dwellings of frame or frame and brick construction. The homes were built between 1900 and 1978 and range in size from 1,282 to 2,016 square feet of living area. Four of the comparables have basements, one of which has finished area. Four of the comparables have central air conditioning and three have a fireplace. Each comparable has a garage ranging in size from 396 to 672 square feet of building area. The parcels range in size from 6,534 to 18,513 square feet of land area. The properties sold between March 2010 and July 2013 for prices ranging from \$160,000 to \$236,000 or from \$99.52 to \$124.80 per square foot of living area, including land.

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

In written rebuttal, former counsel for the appellants noted that no record could be found that board of review comparable #2 was on the Multiple Listing Service as of the time of sale and a copy of the applicable PTAX-203 Illinois Real Estate Transfer Declaration indicates the property was not advertised prior to the transaction. Counsel also provided two maps depicting the comparable properties of each party 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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #1 as there was no data on the dwelling size for a comparison to the subject home. The Board has also given reduced weight to board of review comparables #2, #3 and #5 due to lack of a basement for comparable #2 and the dates of sale being in 2010 and 2011 for comparables #3 and #5.

The Board finds the best evidence of market value to be appellants' comparable sales #2 and #3 along with board of review comparable sales #1 and #4. These four most similar comparables sold between December 2012 and July 2013 for prices ranging from \$88,000 to \$165,000 or from \$50.78 to \$113.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$155,095 or \$85.83 per square foot of living area, including land, which is within the range established by the best comparable sales in this record which are similar to the subject in age, size and/or features. 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.



Chairman



Member

Member



Member

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: May 20, 2016



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.