



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

APPELLANT: Michael & Michelle Groch
DOCKET NO.: 13-02581.001-R-1
PARCEL NO.: 06-26-426-011

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: \$7,469
IMPR.: \$24,945
TOTAL: \$32,414

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 1,123 square feet of living area. The dwelling was constructed in 1920. Features of the home include a partial walkout-style basement with finished area and central air conditioning. The property has an 8,400 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 seven comparable sales located within 2.6-miles of the subject property. The comparables consist of two, 1.5-story and five, one-story dwellings of frame or brick exterior construction. The dwellings range in size from 811 to 1,352 square feet of living area. Four of the comparables have a cellar or a full or partial basement. Four of the comparables have central air conditioning and two comparables have a fireplace in each home.

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

Four of the comparables have from one-car to 2.5-car garages. The properties sold between January 2012 and August 2013 for prices ranging from \$31,600 to \$50,800 or from \$31.82 to \$49.32 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$13,332 which would reflect a market value of approximately \$40,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,414. The subject's assessment reflects a market value of \$97,310 or \$86.65 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 and data prepared by the Elgin Township Assessor's Office. The assessor contended that six of the appellants' comparable properties were located in Elgin, not in South Elgin which "is very different than the Elgin housing market." The assessor asserted that appellants' comparable #4 is located on a busy street and was a foreclosure cash sale that was sold as-is. As additional responsive data, the assessor submitted a copy of a rental data sheet for the subject on the Multiple Listing Service which described the subject as newly remodeled and on the river "with beautiful views of the river from each level."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales located in South Elgin. The comparables consist of a one-story with a finished attic, a part one-story and part 1.5-story and a part one-story and part two-story dwelling of frame or brick construction. The homes were built between 1900 and 1945. The homes range in size from 1,045 to 1,282 square feet of living area. Two of the homes have unfinished basements. Two of the comparables have central air conditioning and a fireplace. Each comparable has a garage of either 460 or 480 square feet of building area. The properties sold between May 2011 and January 2013 for prices ranging from \$117,500 to \$160,000 or from \$101.45 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 submitted two maps depicting the locations of each parties' comparable sales 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 ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #3, #5 and #7 as these dwellings lack a basement or cellar like the subject property. The Board has also given reduced weight to board of review comparables #2 and #3 as these sales occurred in 2011, dates more remote in time to the valuation date at issue of January 1, 2013.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #2, #4 and #6 along with board of review comparable sale #1. These five most similar comparables sold between June 2012 and August 2013 for prices ranging from \$31,600 to \$160,000 or from \$33.91 to \$124.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$97,310 or \$86.65 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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.