



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

APPELLANT: Michael & Michelle Groch  
DOCKET NO.: 13-02582.001-R-1  
PARCEL NO.: 06-26-378-029

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:** \$7,361  
**IMPR.:** \$22,343  
**TOTAL:** \$29,704

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 768 square feet of living area. The dwelling was constructed in 1950. Features of the home include a crawl-space foundation and an attached 360 square foot garage. The property has an 8,080 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 five comparable sales located within 1.1-miles from the subject. The comparables consist of one-story frame or brick dwellings. Four of the comparables range in size from 586 to 1,050 square feet of living area; no dwelling size was reported for comparable #5.<sup>2</sup> Two of the comparables have basements, one of which has

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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.

<sup>2</sup> The board of review reiterated all five comparables presented by the appellants and depicted comparable #5 as containing 2,362 square feet of living area.

finished area. Three of the comparables have central air conditioning and one has a fireplace. Four of the comparables have from one-car to three-car garages. The properties sold between \$31,600 and \$71,577 or for comparables #1 through #4 for \$33.91 to \$78.36 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$14,999 which would reflect a market value of approximately \$44,997.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,704. The subject's assessment reflects a market value of \$89,174 or \$116.11 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 the appellants' comparable sales were foreclosures which sold for cash and comparable #3 resold a short time after the foreclosure sale for \$121,000. A copy of the applicable Multiple Listing Service data sheet depicted that the resale of comparable #3 was a property with "new kitchen (cabinets & high end appliances), roof, windows, siding, bath, paint, flooring, fixtures, doors and more."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales, where comparable #5 was the same property as appellants' comparable #3, but with the May 2012 re-sale price of \$121,000. The comparables consist of one-story frame dwellings that were built between 1953 and 1972. The homes range in size from 792 to 1,008 square feet of living area. Two of the comparables have full basements with finished areas. Two of the comparables have central air conditioning and one has a wood-burning stove. Four of the comparables have a garage ranging in size from 264 to 576 square feet of building area. The properties sold between February 2010 and November 2012 for prices ranging from \$110,000 to \$137,500 or from \$110.00 to \$151.52 per square foot of living area, including land.

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

### **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 nine comparable properties, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #5 initially because the appellants failed to provide the dwelling size for purposes of comparison and, secondarily, because the board of review reported

this dwelling is substantially larger at 2,362 square feet of living area than the subject dwelling of 768 square feet of living area. The Board has also given reduced weight to appellants' comparables #1 and #4 along with board of review comparables #3 and #4 as each of these dwellings have full basements which is not a feature of the subject dwelling that has a crawl-space foundation. The Board has also given reduced weight to board of review comparables #1 and #2 as these properties sold in February 2010, a date nearly three years prior to the assessment date at issue of January 1, 2013 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be appellants' comparable sales #2 and #3 along with board of review comparable sale #5, which is appellants' comparable #3, but with a higher sale price after remodeling. These two most similar comparable properties sold on three different occasions between January 2012 and March 2013 for prices ranging from \$32,900 to \$121,000 or from \$42.86 to \$120.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$89,174 or \$116.11 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.



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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: 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.