



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

APPELLANT: Matthew Groch
DOCKET NO.: 13-02588.001-R-1
PARCEL NO.: 06-26-379-010

The parties of record before the Property Tax Appeal Board are Matthew Groch, the appellant,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: \$7,361
IMPR.: \$34,679
TOTAL: \$42,040

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 1,537 square feet of living area. The dwelling was constructed in 1920. Features of the home include a partial unfinished basement, a fireplace and a 180 square foot garage. The property has a 5,680 square foot site and is located in South Elgin, Elgin Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales of properties located within .5 of a mile of the subject. The comparables consist of two, 1.5-story and two, two-story frame dwellings that were around 100 years old, each. Three of the comparables range in size from 1,352 to 1,733 square feet of living area; no dwelling size was reported for comparable #2. Each homes has a full or partial basement. Two of the comparables have central air conditioning and

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

three comparables have 1.5-car or 2-car garages. The four properties sold between December 2012 and July 2013 for prices ranging from \$50,800 to \$95,000 or from \$37.57 to \$64.94 per square foot of living area, including land, for comparables #1, #3 and #4; comparable #2 sold for \$82,950.

Based on this evidence, the appellant requested a total assessment of \$28,489 or a market value of approximately \$85,476.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,040. The subject's assessment reflects a market value of \$126,208 or \$82.11 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 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 1.5-story, a two-story and a part one-story and part two-story dwelling. Each home is of frame construction and was built between 1900 and 1920. The homes range in size from 1,460 to 1,956 square feet of living area. Each dwelling has a basement, one of which is finished and two of the comparables have central air conditioning. One comparable has a fireplace and each has a detached garage ranging in size from 576 to 768 square feet of building area. The properties sold between September 2012 and July 2013 for prices ranging from \$165,000 to \$166,000 or from \$85.00 to \$113.00 per square foot of living area, including land, rounded.

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

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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 due to the lack of descriptive information on dwelling size for the home in order to analyze the property's similarity or dissimilarity to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #4 along with the board of review comparable sales. The dwellings have varying degrees of similarity to the subject in design and/or features, but the homes range in size from 1,352 to 1,956 square feet of living area and each has a full or partial basement, one of which is finished. These most similar comparables sold between September 2012 and July 2013 for prices ranging from \$50,800 to \$166,000 or from \$37.57 to \$113.01 per square foot of living area, including

land. The subject's assessment reflects a market value of \$126,208 or \$82.11 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.



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.