



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

APPELLANT: Brian Goetz  
DOCKET NO.: 14-00528.001-R-1  
PARCEL NO.: 05-12-251-020

The parties of record before the Property Tax Appeal Board are Brian Goetz, the appellant, by attorney Laura Godek of Laura Moore Godek, PC in McHenry; and the Kane County Board of Review.

Based on the facts and exhibits presented, 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: \$ 16,385**  
**IMPR.: \$ 120,965**  
**TOTAL: \$ 137,350**

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 2014 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 is improved with a two-story dwelling of frame and brick construction with 3,953 square feet of living area.<sup>1</sup> The dwelling was constructed in 2010. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The property has a 14,725 square foot site and is located in Elgin, Plato Township, Kane County.

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<sup>1</sup> The Property Tax Appeal Board finds the best evidence of size was contained in the appellant's appraisal, which had a schematic diagram of the dwelling with dimensions and living area calculations.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$380,000 as of February 20, 2012. The appraisal was prepared by Ralph W. Harkison. The assignment type was identified as a refinance transaction and the client was identified as Guaranteed Rate/VA. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using eight comparable sales and three listings. The dwellings were improved with two-story dwellings that ranged in size from 3,154 to 4,379 square feet of living area. Comparables #1 through #8 sold from March 2011 to February 2012 for prices ranging from \$295,000 to \$473,000 or from \$76.41 to \$110.77 per square foot of living area, including land. The three listings had listing prices ranging from \$294,036 to \$347,000 or from \$75.33 to \$93.23 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$126,654 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,350. The subject's assessment reflects a market value of \$412,586 or \$104.37 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Kane County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted evidence provided by the Plato Township Assessor, which included information on nine comparable sales. The assessor initially noted the subject property sold in 2010 for a price of \$461,155. The assessor further explained the subject property is located in Highland Woods which is a community with a grade school, community pool, clubhouse and walking path. The nine comparables provided by the assessor were improved with two-story dwellings of frame and brick construction that ranged in size from 3,394 to 4,067 square feet of living area. The dwellings were constructed in 2013 and 2014. Each comparable had a basement, each comparable had central air conditioning, eight comparables each had one fireplace and each comparable had a garage ranging in size from 618 to 838 square feet of building area. The assessor indicated the comparables were located in Highland Woods as is the subject proeprty. The comparables sold from January 2013 to May 2014 for prices ranging from \$410,615 to \$560,852 or from \$109.70 to \$151.91 per square foot of living area, including land.

In rebuttal the assessor asserted that only two of the appellant's comparables were located in Highland Woods but neither is in the same neighborhood as the subject proeprty. The assessor stated that none of the appellant's comparable's neighborhoods had a grade school, pool or clubhouse in their developments.

Based on this record the board of review requested the assessment be increased to \$145,067 to reflect the assessment as established by the Property Tax Appeal Board in a decision involving the subject property issued for prior tax year adjusted by the township equalization factor of .9832 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

Following the distribution of the board of review evidence, the appellant requested the appeal be withdrawn. The board of review objected to the withdrawal and reiterated its request to increase the subject's assessment based on the Property Tax Appeal Board's decision issued for the prior tax year under Docket No. 13-01804.001-R-1 in which the assessment of the property as established by the Kane County Board of Review was confirmed. Section 1910.50(j) of the rules of the Property Tax Appeal Board provides:

The contesting party may, at any time before the hearing begins, move to withdraw or voluntarily dismiss the appeal, by written request filed with the Board and all other parties to the appeal. Motions to withdraw or voluntarily dismiss an appeal are favored by the Board and will be denied only in the most extreme or compelling circumstances.

86 Ill.Admin.Code §1910.50(j). Based on the fact that the board of review provided evidence prepared by the township assessor and has requested an assessment increase, the Property Tax Appeal Board denies the appellant's motion to withdraw the appeal.

#### 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 Board will first address the request of the Kane County Board of Review that the subject's assessment be increased to \$145,067 based on the decision issued by the Property Tax Appeal Board for the prior tax year under Docket No. 13-01804.001-R-1 in accordance with section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision **lowering the assessment** (emphasis added) of a particular parcel on which a residence occupied by the

owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year, however, the Property Tax Appeal Board did not issue a decision lowering the assessment but confirmed the assessment of the subject property as established by the Kane County Board of Review. Based on the fact the Property Tax Appeal Board did not lower the subject's assessment the prior tax year, the Board finds this provision of section 16-185 of the Property Tax Code is not applicable. Therefore, the Property Tax Appeal Board denies the request of the Kane County Board of Review to increase the property's assessment to reflect the assessment as established by the Property Tax Appeal Board the prior tax year subject to the township equalization factor of .9832.

With respect to the overvaluation argument, the Board finds the best evidence of market value to be the comparable sales identified by the township assessor and submitted by the board of review. These comparables were most similar to the subject in location and also sold most proximate in time to the assessment date at issue. The primary difference in the comparables from the subject property is that each comparable was newer than the subject dwelling and appears to be new at the time of sale when comparing their age to their respective dates of sale. The board of review comparable sales sold from January 2013 to May 2014 for prices ranging from \$410,615 to \$560,852 or from \$109.70 to \$151.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$412,586 or \$104.37 per square foot of living area, including land, which is within the overall price range but below the range established by the board of review comparable sales on a square foot basis. When considering the differences in age between the subject property and the board of review comparable sales the Board finds the subject's assessment is appropriate. Less weight was given the evidence provided by the appellant as the appraisal had an effective date approximately two years prior to the assessment date at issue, the sales used by the appraiser did not occur as proximate in time to the assessment date at issue as did the sales provided by the board of review and the comparables provided by the appellant were not as similar to the subject in location as were the sales provided by the board of review. 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



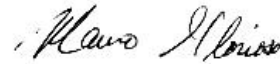
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DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: March 18, 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.