



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

APPELLANT: Peter Delalis
DOCKET NO.: 16-01738.001-R-1
PARCEL NO.: 05-13-405-009

The parties of record before the Property Tax Appeal Board are Peter Delalis, 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 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: \$25,000
IMPR.: \$179,264
TOTAL: \$204,264

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 2016 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 colonial-style two-story dwelling of cedar and stone exterior construction with 4,392 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 908 square foot three-car garage. The property has a 23,958 square foot site and is located in Elgin, Plato Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal report prepared by Jerzy Siudyla, a Certified General Real Estate Appraiser. The appraiser reported that the subject property was purchased on September 24, 2014 for a price of \$619,000 and was listed through the Multiple Listing Service. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser used five

comparable sales described as colonial-style two-story dwellings ranging in size from 4,032 to 4,688 square feet of living area and are located between .56 of a mile and 3.66 miles from the subject property. The comparables range in age from 7 years to 13 years old. Each comparable has a basement, with four having finished area. Additional features of each comparable include central air conditioning and a three-car or four-car garage. The properties have sites ranging in size from 13,939 to 25,264 square feet of land area. The comparables sold from April to December 2015 for prices ranging from \$410,000 to \$650,000 or from \$98.77 to \$151.66 per square foot of living area, including land. After considering adjustments to the comparables for differences when compared to the subject, the appraiser arrived at an estimated market value of \$550,000 or \$125.23 per square foot of living area, including land, as of January 1, 2016. Based on this evidence, the appellant requested a reduction in the subject property's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$204,264. The subject's assessment reflects a market value of \$613,959 or \$139.79 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Kane County of 33.27% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review submitted a memo critiquing the appellant's appraisal. The board of review asserted the appellant's appraisal comparable #1 was located in Elgin Township and reported that they did not know where comparable #5 was located.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located between 1.63 and 1.93 miles from the subject property. Board of review comparables #1 and #2 are the same properties as the appellant's appraisal comparables #2 and #3. The comparables are described as two-story dwellings of brick, stone or brick and stone exterior construction¹ ranging in size from 3,867 to 4,299 square feet of living area. The dwellings were constructed from 2007 to 2016. Each comparable has a basement, two of which are walkout style, two of which are lookout style and three of which have finished area. Features of each comparable include central air conditioning, one or two fireplaces and a garage ranging in size from 664 to 1,199 square feet of building area. The comparables are situated on sites ranging in size from 13,504 to 17,424 square feet of land area. The comparables sold from August 2015 to July 2016 for prices ranging from \$585,000 to \$650,000 or from \$138.40 to \$160.33 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

In rebuttal, the appellant's counsel reported that the appraiser states the reason for inclusion of comparable 1 is as follows: "Sale 1 was utilized due to proximity and unfinished basement with less weight given due to date of sale and inferior upgrades." Counsel for the appellant critiqued the comparables submitted by the board of review and submitted Multiple Listing Service (MLS) sheets to document the statements.

¹ The board of review grid analysis was devoid of the comparables exterior construction, which was drawn from the Multiple Listing Service (MLS) sheets submitted as rebuttal evidence by the appellant's counsel.

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 record contains an appraisal submitted by the appellant and six comparables sales submitted by the board of review, which includes two comparables also used by the appraiser. The Board gave little weight to the conclusion of value contained in the appellant's appraisal report. The Board finds inconsistencies in the adjustment process utilized in the appraisal report without explanation. For example, the appraiser made inconsistent adjustments for gross living area differences that ranged from \$43.91 to \$47.16 per square foot of living area. The Board also finds the appraiser made no adjustments to comparables #1, #2 and #3 for their smaller site sizes when compared the subject. In addition, the appraiser did not make an adjustment to comparable #2 for deck/patio, however the appraiser did make an adjustment to comparable #4 for deck/patio. Lastly, the appraiser utilized one comparable that was located more than 3.66 miles away from the subject. These factors undermine the credibility of the appraisal's final value conclusion.

The board of review submitted six comparable sales for the Board's consideration, including the two common comparables. The Board gave less weight to the board of review comparables #3 through #6 due to their newer dwelling ages when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #3. These three comparables sold proximate in time to the assessment date at issue and are most similar to the subject in location, design, dwelling size and features though two comparables have superior finished basements which would require downward adjustments. The properties sold from September 2015 to July 2016 for prices ranging from \$595,000 to \$650,000 or \$138.40 to \$160.33 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$613,959 or \$139.79 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record and is further supported by the subject's September 2014 sale for a price of \$619,000. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

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: January 21, 2020



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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