



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

APPELLANT: Karen Roecker
DOCKET NO.: 17-00265.001-R-1
PARCEL NO.: 03-16-128-009

The parties of record before the Property Tax Appeal Board are Karen Roecker, the appellant, by attorney Laura Godek of Laura Moore Godek, P.C. 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: \$35,457
IMPR.: \$107,374
TOTAL: \$142,831

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 2017 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 two-story dwelling of brick exterior construction with 2,902 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, a three-car garage containing 778 square feet of building area and an 800 square foot in-ground swimming pool. The property has a 32,234 square foot site and is located in Carpentersville, Dundee 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 Residential Real Estate Appraiser. 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 two-story dwellings ranging in size from 2,646

to 3,774 square feet of living area and are located between .25 of a mile and 2.60 miles from the subject property. The comparables range in age from 14 years to 28 years old. Each comparable has a basement, with three having finished area. Additional features of each comparable include central air conditioning and a three-car garage. Two comparables have in-ground swimming pools. The properties have sites ranging in size from 12,632 to 35,719 square feet of land area. The comparables sold from April to November 2016 for prices ranging from \$324,500 to \$400,000 or from \$94.06 to \$141.09 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 \$400,000 or \$137.84 per square foot of living area, including land, as of January 1, 2017. 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 \$142,831. The subject's assessment reflects a market value of \$428,664 or \$147.71 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Kane County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located between .14 and .89 of a mile of the subject property. The comparables are described as one, one-story dwelling and four, two-story dwellings of frame or brick exterior construction ranging in size from 2,807 to 3,398 square feet of living area. The dwellings were constructed from 1988 to 2002. Each comparable has a basement, one of which is a walkout style, one of which is a lookout style and four of which have finished area. Features of each comparable include central air conditioning, one to three fireplaces and a garage ranging in size from 450 to 1,131 square feet of building area. One comparable has an in-ground swimming pool. The comparables are situated on sites ranging in size from 22,216 to 53,143 square feet of land area. The comparables sold from August 2015 to July 2017 for prices ranging from \$410,000 to \$510,000 or from \$129.26 to \$165.66 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 critiqued the comparables submitted by the board of review and submitted Multiple Listing Service (MLS) sheets to document the statements. Additionally, counsel submitted a stipulation offer received from the assessor agreeing to reduce the 2018 assessment to \$142,858. Counsel contends that backing out the 2018 equalization factor of 1.0690 for Dundee Township, the subject's 2017 assessment would be \$133,637 or a fair market value of \$400,951.

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 five comparables sales submitted by the board of review. As to the appellant's appraisal, the Board finds the appraiser's value conclusion is not credible because there were other sales of more similar two-story dwellings when compared to the subject that were more proximate in location to the subject that were not used by the appraiser. However, the Board will analyze the raw sales data in the appraisal, as well as the board of review's evidence.

The Board gave less weight to the appraiser's comparables #1, # 3, #4 and #5 due to their dissimilar dwelling sizes and/or locations that were more than 2.06 miles away from the subject. The Board also gave less weight to board of review comparable #5 due to its dissimilar one-story design when compared to the subject's two-story design. The Board finds board of review comparable #3 sold in 2015 which is dated and less likely to be reflective of the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be appraisal comparable #2 and board of review comparables #1, #2 and #4. These four 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. The properties sold from June 2016 to March 2017 for prices ranging from \$338,000 to \$510,000 or \$127.74 to \$153.11 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$428,664 or \$147.71 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. 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: April 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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