



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

APPELLANT: Carol Molitor
DOCKET NO.: 19-02331.001-R-1
PARCEL NO.: 11-06-401-036

The parties of record before the Property Tax Appeal Board are Carol Molitor, 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 ***a reduction*** 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: \$9,941
IMPR.: \$104,944
TOTAL: \$114,885

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 2019 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 frame and brick construction with 3,126 square feet of living area. The dwelling was built in 2000. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached 2-car garage. The property has a 11,200 square foot site and is located in Elburn, Blackberry Township, Kane County.

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 \$345,000 as of January 1, 2019.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraiser selected four

comparable properties that are located from .84 to 1.88 miles from the subject. The comparables have sites ranging in size from 9,000 to 13,109 square feet of land area that are improved with two-story dwellings of frame and brick or frame and stone construction containing from 2,761 to 3,571 square feet of living area. The homes range in age from 11 to 16 years old and have other features with varying degrees of similarity to the subject. The comparables sold from June to November 2018 for prices ranging from \$332,000 to \$398,000 or from \$92.97 to \$132.92 per square foot of living area, including land. After adjusting the comparables' sale prices for view, design (style,) age, room count, gross living area, basement & finished, rooms below grade, garage/carport, and porch/patio/deck, when compared to the subject, the appraiser estimated the comparables would have adjusted sale prices ranging from \$307,000 to \$352,500 or from \$85.97 to \$127.67 per square foot of living area, including land. Based on these adjusted sale prices, the appraiser estimated that the subject would have a value of \$345,000.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$114,988.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,590. The subject's assessment reflects a market value of \$386,156 or \$123.53 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Kane County of 33.30% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that are located within the same subdivision as the subject. The comparables have sites with 8,125 or 9,000 square feet of land area that are improved with two-story dwellings of wood, brick and vinyl or wood, stucco and vinyl exterior construction containing from 1,716 to 1,986 square feet of living area. The homes were built between 1985 and 1987 and have other features with varying degrees of similarity to the subject. The comparables sold from May 2016 to June 2018 for prices ranging from \$234,000 to \$265,000 or from \$121.47 to \$137.16 per square foot of living area, including land.

The board of review's submission included a letter from the Blackberry Township Assessor's Office critiquing the appellant's appraisal. The letter asserts that the appraisal comparables are not located in the Columbine Square Subdivision, like the subject. The letter further asserts that "The subject is grouped with other homes of similar size and quality and assessed at a \$/sq.ft. of \$29.60 AV, based on sales during the last three full years."

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

Under rebuttal, the appellant submitted a letter critiquing the board of review's comparables and disclosing that the Kane County Board of Review reduced the subject's 2020 assessment to \$119,109.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$345,000 as of January 1, 2019. The appellant's appraiser selected comparable properties that are similar to the subject and made logical adjustments to the comparables to support the appraisal's estimate of the subject's market value. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board gives less weight to the board of review's comparable sales analysis. The Board finds the comparables submitted by the board of review included sales that occurred greater than 19 months prior to the January 1, 2019 assessment date at issue. In addition, the board of review's comparable properties are significantly smaller than the subject. Finally, the Board gives less weight to the board of review's assertion that the appellant's appraiser should have selected comparable properties from within the subject's neighborhood. The Board finds the appellant's appraiser clearly explained the reasons that properties from within the subject's neighborhood were not selected on page 7 of the appraisal, noting that there were no comparable sales similar in gross living area, basement square feet, and site. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is 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: September 21, 2021



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

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