



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

APPELLANT: H A Galicia, LLC  
DOCKET NO.: 20-05170.001-R-1  
PARCEL NO.: 06-12-361-004

The parties of record before the Property Tax Appeal Board are H A Galicia, LLC, the appellant, by Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling, 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:** \$17,587  
**IMPR.:** \$77,952  
**TOTAL:** \$95,539

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 2020 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 multi-family building of masonry exterior construction consisting of four, 2-bedroom 1-bath, apartment units with a total of 3,514 square feet of living area. The building was constructed in 1952 and is approximately 68 years old. Features of the building include a basement and a detached brick garage of 1,155 square feet of building area. The property has a 10,973 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant appeared at hearing before the Property Tax Appeal Board by counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within eight blocks of the subject property. Counsel argued that while the comparables are older than the subject property, the comparables are located in relatively close proximity to the subject. The comparable parcels range in size

from 4,356 to 18,295 square feet of land area and are improved with two-story multi-family buildings of either frame or masonry exterior construction. The comparable buildings are either 120 or 130 years old and each contains either three or four apartment units with total living area ranging from 3,040 to 4,062 square feet. Each comparable has a basement and comparable #1 has an 800 square foot garage. The comparables sold from January to December 2018 for prices ranging from \$128,000 to \$270,000 or from \$32,000 to \$67,500 per apartment unit, including land.

Based on this evidence and argument at hearing, the appellant requested a reduced total assessment of \$65,657 which would reflect a market value of \$196,721 or \$49,180 per apartment unit, including land, when applying the statutory level of assessment of 33.33%.

At hearing, board of review representative Michele Abell confirmed on cross-examination that the appellant's counsel did not provide any income data for the subject property as part of this appeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,539. The subject's assessment reflects a market value of \$286,732 or \$71,683 per apartment unit, land included, when using the 2020 three year average median level of assessment for Kane County of 33.32% as determined by the Illinois Department of Revenue.

At hearing, board of review member Michele Abell appeared and testified. In response to the appellant's evidence, the board of review through the Elgin Township Assessor, reported that two of the appellant's comparables are "converted single-family homes." Abell further noted that the subject is an all-brick building that was constructed as a four-unit apartment building as compared to the appellant's comparables that were converted buildings and appellant's comparable #1 which is of frame exterior construction. She further acknowledged that proximity to the subject was an important consideration as well but noted that appellant's comparable sale #2 does appear to be an outlier in its sales price which she was unable to further explain.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on eight comparable sales of multi-unit properties located from .07 to 2.33-miles from the subject. Abell argued that these comparable properties are closer in age to the subject property and are each four-unit buildings. The comparable parcels range in size from 5,211 to 13,939 square feet of land area and are improved with either part one-story and part two-story or two-story multi-family buildings of frame, masonry or frame and masonry exterior construction. The comparable buildings range in age from 49 to 130 years old and each contains four apartment units with total living area ranging from 3,348 to 4,224 square feet. Each comparable has a basement and comparable #1 has air conditioning. Comparables #4 and #8 each have a garage of 682 and 1,008 square feet of building area, respectively. The eight board of review comparables sold from July 2017 to December 2019 for prices ranging from \$286,000 to \$383,750 or from \$71,500 to \$95,938 per apartment unit, including land.

The submission prepared by the township assessor also included an estimated yearly gross income calculated for the subject property as \$39,240 by "extracting a GRM [gross rent multiplier] from the market data," resulting in an estimated fair cash value for the subject of

\$294,300 or \$73,575 per apartment unit (39,240 x 7.5). As part of the comparable sales grid, the township assessor included a line setting forth gross yearly rent figure for the eight comparable properties ranging from \$39,240 to \$48,000 along with GRM figures for each ranging from 6.91 to 8.15. No documentation was supplied to support these yearly gross rent figures and/or the GRM figures provided in the grid analysis. Furthermore, no witness was present at hearing to address the data nor the manner in which the GRM was calculated.

Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

On cross-examination, counsel for the appellant established that board of review comparables #2 and #5 were located .07 and .99 of a mile from the subject property with the remaining comparables all being more distant from the subject.

### **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.

As an initial matter, the Property Tax Appeal Board has given little consideration to the estimate of value under the income approach prepared by the assessor on behalf of the board of review. First, the township assessor who prepared the data was not present at hearing to be examined concerning the data and/or the underlying bases for the information were not supplied with the filing by the board of review. Second, in Chrysler Corporation v. Property Tax Appeal Board, 69 Ill.App.3d 207 (1979), the court held that significant relevance should not be placed on the cost approach or income approach especially when there is other credible market value data available. Likewise, in Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (1989), the court held that of the three primary methods of evaluating property for the purpose of real estate taxes, the preferred method is the sales comparison approach. Since credible market sales are contained in the record, the Board has placed most weight on this evidence.

The parties submitted a total of eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable sale #2, as this sale price is significantly lower than any of the other sales contained in the record and thus appears to be an outlier. The Board has also given reduced weight to board of review comparables #1, #3, #4, #6, #7 and #8 as these comparables, while presenting varying degrees of similarity to the subject, are located from 1.93 to 2.31 miles from the subject property, which board of review representative Abell acknowledged is an important consideration for comparison purposes within Elgin Township.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with board of review comparable sales #2 and #5 which are each closest in proximity to the subject property and present varying degrees of similarity to the subject in exterior

construction, age, number of apartments, size and/or amenities. These four most similar comparables sold from January 2018 to July 2019 for prices ranging from \$188,500 to \$328,000 or from \$62,833 to \$82,000 per apartment unit, including land. The subject's assessment reflects a market value of \$286,732 or \$71,683 per apartment unit, including land, which is within the range established by the best comparable sales in this record and appears to be well-supported given that the subject property is the newest of these four best comparables in the record. Based on this evidence and after considering appropriate adjustments to the best comparables in the record, 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. 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

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: February 21, 2023



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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COUNTY

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