



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

APPELLANT: Michael & Michelle Groch
DOCKET NO.: 13-02580.001-R-1
PARCEL NO.: 06-27-303-008

The parties of record before the Property Tax Appeal Board are Michael & Michelle Groch, the appellants,¹ 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: \$15,224
IMPR.: \$50,746
TOTAL: \$65,970

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2013 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 construction with 1,846 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full basement with finished area, central air conditioning, a fireplace and an attached 587 square foot garage. The property has a 6,322 square foot site and is located in South Elgin, Elgin Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants reported the recent purchase of the subject property and submitted information on ten comparable sales.

¹ Attorney Jerri K. Bush withdrew her appearance as counsel of record for the appellants by a filing dated March 16, 2016.

As to the purchase of the property, the appellants completed Section IV - Recent Sale Data of the appeal petition reporting that the subject property was purchased on September 1, 2011 for a price of \$156,199. The appellant disclosed the parties to the transaction were not related, the property was sold using a Realtor and the property had been advertised on the open market with the Multiple Listing Service from "6/27/11 – 6/29/11 – 9/1/11." In further support of the transaction the appellants submitted a copy of the Multiple Listing Service data sheet depicting that the property was sold for cash financing with a marketing time of 3 days. The description indicated the property was an REO-bank owned property that was sold "as-is" without repair, warranty or seller disclosure.

The appellants also marked comparable sales as a basis of the appeal with three pages of grid analyses with information on ten comparable sales located within .6 of a mile of the subject. The comparables consist of two-story frame dwellings. Six of the comparables range in size from 1,424 to 2,076 square feet of living area; four of the comparables did not have any dwelling size information reported. Eight of the comparables consist of full or partial basements, six of which had finished areas. Each dwelling has central air conditioning and a two-car garage. The properties sold between January 2012 and June 2013 for prices ranging from \$135,000 to \$183,000.

Based on the foregoing evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,970. The subject's assessment reflects a market value of \$198,049 or \$107.29 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and data prepared by the Elgin Township Assessor's Office. The assessor contended the sale of the subject was a "foreclosure sale, cash sale, sold 'as-is.'" Next the letter itemized seven purported comparable sales presented by the appellants, however, the properties listed by the assessor were not part of the appellant's comparable sales evidence before the Property Tax Appeal Board.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales. The comparables consist of two, two-story and two, part one-story and part two-story frame or frame and brick dwellings that were built between 1994 and 1997. The homes range in size from 1,701 to 1,866 square feet of living area with basements, each of which have finished areas. Three of the homes have a fireplace and each has a garage ranging in size from 400 to 587 square feet of building area. The comparables were reported to have been on the market from 8 to 241 days. The properties sold between May 2011 and July 2012 for prices ranging from \$200,000 to \$214,000 or from \$110.99 to \$125.81 per square foot of living area, including land.

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

In written rebuttal, former counsel for the appellants acknowledged that some of the appellant's comparable sales may have been foreclosures, but noted that the Property Tax Code provides for consideration of such compulsory sales. (See 35 ILCS 200/16-55(b) & 16-183)

Conclusion of Law

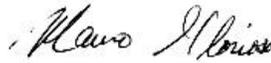
The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board has given little weight to the September 2011 sale of the subject property for \$156,199 as the Board finds that the sale of the subject occurred more than 2 years prior to the assessment date at issue of January 1, 2013 and thus is unlikely to be indicative of the subject's estimated market value as of the assessment date. In addition, the record was not clear how long the subject property had been offered on the open market which raises questions concerning the arm's length nature of the sale transaction and the fact that the property was sold due to foreclosure further adds questions regarding the voluntary nature of the sale transaction by the sellers.

The parties also submitted a total of 14 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #3, #4, #8 and #10 as none of these dwellings have reported living area square footage for analysis or comparison to the subject dwelling. The Board has also given reduced weight to board of review comparables #1 and #4 as these sales occurred in 2011, a date more remote in time to the valuation date at issue of January 1, 2013 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #2, #5, #6, #7 and #9 along with board of review comparable sales #2 and #3. These eight most similar comparables sold between January 2012 and June 2013 for prices ranging from \$135,000 to \$212,000 or from \$68.74 to \$113.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$198,049 or \$107.29 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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.



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: May 20, 2016



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.