



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

APPELLANT: Nathan Gac  
DOCKET NO.: 11-01940.001-R-1  
PARCEL NO.: 03-16-277-018

The parties of record before the Property Tax Appeal Board are Nathan Gac, 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, 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:** \$15,544  
**IMPR.:** \$16,120  
**TOTAL:** \$31,664

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 2011 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 single-family raised ranch dwelling of frame construction with approximately 925 square feet of above-grade living area and a reported total building area of 1,850 square feet. The dwelling was constructed in 1968. Features of the home include a full basement with finished living area, central air conditioning and a detached

four-car garage. The property has a 6,600 square foot site and is located in Carpentersville, Dundee Township, Kane County.<sup>1</sup>

The appellant contends overvaluation as the basis of this 2011 appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$95,000 as of January 1, 2011. Based on this evidence, the appellant requested an assessment reflective of the appraised value at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,000. The subject's assessment reflects a market value of \$132,410 or \$143.15 per square foot of above-grade living area, land included, or \$71.57 per square foot of total living area, including land, when using the 2011 three year average median level of assessment for Kane County of 33.23% as determined by the Illinois Department of Revenue.

As to the appraisal report, the township assessor noted that appraisal sale #1 was "an investment sale"; #3 is an estate sale; and #5 is a 2011 sale. The board of review did not submit any documentation to establish that the sale transactions were not arm's-length sales such as not having been exposed on the open market for a reasonable period of time and/or sold between unrelated parties.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparables sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant contends the sales presented by the board of review support a reduction in the subject's assessment as the subject's estimated market value in light of its assessment purportedly is \$83.40 per square foot of total building area, including land. However, the appellant also asserted that board of review comparable #3 which sold in 2008 after not having been advertised according to the Illinois Real Estate Transfer Declaration (Exhibit 1) is also too remote in time to be indicative of the subject's market value as of the valuation date of January 1, 2011.

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<sup>1</sup> The Property Tax Appeal Board also takes judicial notice that the subject parcel was the subject matter of Docket No. 12-01538.001-R-1 wherein the parties stipulated to an agreed assessment reduction to \$31,663 for 2012.

Additionally, in reliance upon the Multiple Listing Service data sheets for board of review comparables #2 and #3, the appellant asserted these properties were superior to the subject in remodeling/condition, bathrooms and building size.

### 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 with a final value conclusion of \$95,000 as of January 1, 2011. The appraiser generally utilized comparables similar to the subject property in age, size, location and/or features and made reasonable and consistent adjustments for differences in the comparables from the subject. The Board gave little weight to board of review comparable #3 due to its date of sale in 2008 which is too remote in time and thus is less indicative of the subject's market value as of January 1, 2011. Moreover, the Board gave reduced weight to board of review sales #1 and #2 as these properties were located in a different area from the subject and no data was provided to support what adjustments for location would be appropriate.

The subject's assessment reflects a market value of \$132,410 or \$143.15 per square foot of above-grade living area, including land, which is above the appraised value of \$95,000 or \$102.70 per square foot of above-grade living area, including land. On this record, the Board finds the subject property had a market value of \$95,000 as of the assessment date at issue and thus, the Board finds the appellant did demonstrate the subject property's assessment to be excessive in relation to its market value so that a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

Member

*J. R.*

Member

DISSENTING:

C E R T I F I C A T I O N

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 19, 2014

*Allen Castrovillari*

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.