



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

APPELLANT: Brian Goetz  
DOCKET NO.: 12-01317.001-R-1  
PARCEL NO.: 05-12-251-020

The parties of record before the Property Tax Appeal Board are Brian Goetz, 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 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:** \$14,999  
**IMPR.:** \$132,547  
**TOTAL:** \$147,546

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 2012 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 is improved with a two-story single family dwelling of frame and brick construction with 3,953 square feet of living area.<sup>1</sup> The dwelling was constructed in 2010. Features of the home include a full unfinished basement, central air

---

<sup>1</sup> The Board finds the best evidence of size was contained in the appellant's appraisal which had a schematic diagram of the dwelling and a breakdown of the living area calculations.

conditioning, one fireplace and a three-car attached garage. The property has a 14,725 square foot site and is located in Elgin, Plato 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 \$380,000 or \$96.13 per square foot of living area, including land, as of February 20, 2012. The appraisal contained nine comparable sales and three listings. The appraisal was prepared for a refinance transaction and the client was identified as Guraranteed Rate/VA. The appraisal indicated the subject property had sold in September 2010 for a price of \$461,155.

The appellant's counsel also submitted a grid analysis using appraisal comparable sales #1 through #6. Based on this evidence the appellant requested the subject's assessment be reduced to \$126,654.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,546. The subject's assessment reflects a market value of \$442,417 or \$111.92 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Kane County of 33.35% as determined by the Illinois Department of Revenue.

In rebuttal the board of review submitted a statement from the Plato Township Assessor stating the subject property sold in September 2010 for a price of \$461,155. In support of this assertion the board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration that indicated the property was advertised for sale and there was no indication the parties to the transaction were related individuals. She explained the subject property is located the Highland Woods Subdivision that has a clubhouse with a swimming pool and a grade school. The assessor also asserted that the appellant's appraisal only had two sales within the subject's subdivision. She stated appraisal sale #7 was not located within the city limits of Elgin and sales #2, #3, #5, #6 and #8 are located within other neighborhoods that do not include a school, clubhouse or pool.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales located in the subject's subdivision improved with two-story dwellings that ranged in size from 3,309 to 4,286 square feet of

living area. The comparable dwellings were constructed from 2007 to 2012. The sales occurred from October 2010 to May 2012 for prices ranging from \$450,000 to \$640,000 or from \$124.90 to \$173.13 per square foot of living area, including land.

The appellant's counsel submitted rebuttal comments arguing sales #6 and #7 sold in 2010 and should be given less weight. She also asserted that sales #2, #5, #6 and #7 were all new construction purchases. She also provided written comments about each of the sales provided by the board of review.

### **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 Board finds the best evidence of market value to be the board of review comparable sales. These sales were located in the subject's subdivision and were relatively similar to the subject in style, age and features. The comparables sold from October 2010 to May 2012 for prices ranging from \$450,000 to \$640,000 or from \$124.90 to \$173.13 per square foot of living area, including land. Furthermore, the evidence disclosed the subject property was purchased in September 2010 for a price of \$461,155. The subject's assessment reflects a market value of \$442,417 or \$111.92 per square foot of living area, including land, which is below the range established by the best comparable sales in the record and below the subject's purchase price. The Board gave less weight to the appraisal primarily due to dissimilar location of the comparables relative to the subject property. 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.

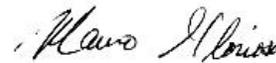
\_\_\_\_\_  
Chairman



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
Acting 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: June 26, 2015



\_\_\_\_\_  
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.