



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

APPELLANT: Francisco & Maria Monarrez  
DOCKET NO.: 13-02569.001-R-1  
PARCEL NO.: 15-14-154-018

The parties of record before the Property Tax Appeal Board are Francisco & Maria Monarrez, the appellants,<sup>1</sup> 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:** \$3,751  
**IMPR:** \$30,128  
**TOTAL:** \$33,879

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 part 1.5-story and part 1-story dwelling of frame and masonry construction with 1,635 square feet of living area. The dwelling was constructed in 1929. Features of the home include a full basement, central air conditioning and a detached 308 square foot garage. The property is located in Aurora, Aurora Township, Kane County.

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<sup>1</sup> As of a filing on March 16, 2016, Attorney Jerri K. Bush withdrew as counsel of record for the appellants.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants presented information on five comparable sales that are located from .5 to 1.5-miles from the subject property. The comparables consist of 1.5-story dwellings of frame or brick construction that range in size from 1,228 to 1,610 square feet of living area. Each comparable has a full or partial basement, one of which has finished area. Three of the comparables have central air conditioning and each has a one-car or a two-car garage. The properties sold between January 2012 and August 2013 for prices ranging from \$39,000 to \$76,000 or from \$30.16 to \$48.61 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$19,631 which would reflect a market value of approximately \$58,893 or \$36.02 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,879. The subject's assessment reflects a market value of \$101,708 or \$62.21 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 data gathered by the township assessor. The documentation includes a statement that the appellants' comparables #1, #3, #4, #5 and #6 were all bank foreclosure, estate or short sales.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales of 1.5-story frame or frame and brick dwellings that were built between 1923 and 1955. The homes range in size from 1,446 to 1,716 square feet of living area. Two of the comparables have central air conditioning. Each comparable has a basement and a garage ranging in size from 308 to 462 square feet of building area. The comparables sold between November 2011 and November 2012 for prices ranging from \$105,000 to \$141,500 or from \$68.63 to \$82.46 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 argued that foreclosure comparables are appropriate for consideration under provisions of the Property Tax Code. Counsel also argued that the board of review failed to identify the proximity of their comparable properties to the subject.

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<sup>2</sup> A purported grid of the appellants' comparables submitted by the board of review contains six properties, only one of which were presented as appellants' comparables to the Property Tax Appeal Board.

**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 Property Tax Appeal Board has given little weight to board of review comparable #3 as the sale 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 to the assertion that the appellants' comparable sales were foreclosure sales, the Property Tax Appeal Board takes judicial notice of Section 1-23 of the Code which defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider the appellants' proposed comparables in revising and correcting the subject's assessment.

The Board finds the best evidence of market value to be appellants' comparable sales and board of review comparable sales #1 and #2. These most similar comparables sold between January 2012 and August 2013 for prices ranging from \$39,000 to \$141,500 or from \$30.16 to \$82.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$101,708 or \$62.21 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.

*Mario Albino*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

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: April 22, 2016

*A. Hertel*

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.