



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

APPELLANT: Jesus & Mayela Meraz
DOCKET NO.: 13-04857.001-R-1
PARCEL NO.: 15-21-452-014

The parties of record before the Property Tax Appeal Board are Jesus & Mayela Meraz, the appellants, 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: \$1,980
IMPR.: \$10,193
TOTAL: \$12,173

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a 2012 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 multi-family building of frame construction with 1,856 square feet of living area. The building was constructed in 1907. Features include a full basement. The property has a 7,260 square foot site and is located in Aurora, Aurora Township, Kane County.¹

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located from .80 to .97 of a mile from the subject. The comparables were improved with two-story frame

¹ Descriptive data was drawn in part from the prior decision of the Property Tax Appeal Board, Docket No. 12-01301.001-R-1.

dwellings ranging in size from 1,624 to 2,016 square feet of living area. The dwellings were built between 1900 and 1910. One comparable has central air conditioning and three comparables have detached garages ranging in size from 216 to 504 square feet of building area. The sales occurred from September 2012 to May 2013 for prices ranging from \$21,900 to \$44,000 or from \$11.41 to \$21.83 per square foot of living area, including land. The analysis included Property Equalization Values (adjustments) to the comparables for sale date, land,² age, square footage, basement size, baths, air conditioning and/or garage. No evidence or explanation pertaining to the calculation of the adjustment amounts was provided. Based on the Property Equalization Values, the analysis conveys a value estimate for the subject property of \$36,523 or a total assessment of \$12,173. At the bottom of the analysis, data sources were listed as Assessor, County, MLS, Realist and Marshall & Swift.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,992. The subject's assessment reflects a market value of \$78,031 or \$42.04 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 acknowledged that the property was the subject matter of a decision of the Property Tax Appeal Board the prior year. In light of this, the board of review proposed to stipulate for 2013 based on the prior year's decision, subject to an equalization factor of 1.0316. Therefore, the board of review proposed a higher land assessment of \$2,806 and a reduced improvement assessment of \$18,270 for a total assessment of \$21,076 reflecting the prior 2012 Property Tax Appeal Board decision of \$20,430 with an equalization factor of 1.0316.

The board of review presented no other evidence to support the assessment of the subject property.

The appellant was informed of the proposed assessment reduction and rejected the offer. The appellant requested that the matter be decided upon the evidence of record.

Conclusion of Law

As to the board of review's proposal to carry the subject's 2012 assessment determination by the Property Tax Appeal Board forward to 2013, subject to an equalization factor of 1.0316, the Board finds that Section 16-185 of the Property Tax Code does not appear to be applicable to this property. (35 ILCS 200/16-185).

² No site sizes were presented for any of the comparables.

There is nothing in the record to indicate that the subject property is an owner-occupied dwelling as required by the referenced provision of the Property Tax Code. Therefore, the Property Tax Appeal Board concludes that Section 16-185 regarding carrying the prior year assessment reduction forward, subject to equalization, does not appear to be applicable based on this record.

For this appeal, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants submitted a total of five comparable sales with varying degrees of similarity to the subject property. One comparable has air conditioning and three comparables have a garage whereas the subject does not have air conditioning or a garage. These comparables sold between September 2012 and May 2013 for prices ranging from \$21,900 to \$44,000 or from \$11.41 to \$21.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$78,031 or \$42.04 per square foot of living area, including land, which is above the range established by the only comparable sales in this record which were presented by the appellant. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellants' request is 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. Heston

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.