



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

APPELLANT: Ana Sorto
DOCKET NO.: 14-00813.001-R-1
PARCEL NO.: 06-24-205-010

The parties of record before the Property Tax Appeal Board are Ana Sorto, 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 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: \$6,227
IMPR.: \$24,845
TOTAL: \$31,072

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 2014 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 dwelling of frame construction with 1,468 square feet of living area. The dwelling was constructed in 1914. Features of the property include a full basement, 1.5 bathrooms, an open frame porch, an enclosed frame porch and a detached garage with 400 square feet of building area. The property has a 5,559 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on November 7, 2012 for a price of \$57,000. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the property was purchased from Elias Jaramillo and the parties were not related. The appellant further indicated that the property was sold through a Realtor and the property had been advertised for sale through the Multiple Listing Service. The appellant also submitted a

copy of the Listing & Property History Report disclosing the property was listed for sale on August 24, 2012 for a price of \$59,900 and had been on the market for 20 days. The appellant also submitted a copy of the Settlement Statement, a copy of the sales contract and a copy of the PTAX-203 Illinois Real Estate Transfer Declaration documenting the sale.

Based on this evidence, the appellant 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 \$31,072. The subject's assessment reflects a market value of \$93,337 or \$63.58 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Kane County of 33.29% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and data gathered by the Elgin Township Assessor's Office. The assessor noted that there was a 2013 assessment appeal on this property before the Property Tax Appeal Board at the time of the response and that the subject property is not receiving the General Homestead Exemption with the tax bill sent to a different address than the subject property, therefore, the assessor contends that the subject is a rental dwelling.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales located within 1.93-miles from the subject. The parcels range in size from 5,000 to 8,168 square feet of land area and are improved with part one-story and part two-story frame dwellings that range in size from 1,391 to 1,586 square feet of living area. The dwellings were constructed from 1882 to 1928. The sales occurred from June 2011 to February 2014 for prices ranging from \$101,500 to \$145,000 or from \$70 to \$91 per square foot of living area, land included, rounded.

The assessor also provided a chart containing six 2013 – 2014 East Side Single Family Sales & GRM Data. These comparable dwellings were built between 1895 and 1988. The homes range in size from 1,168 to 2,510 square feet of living area. Each comparable has one or two garages ranging in size from 252 to 600 square feet of building area. These properties sold between February 2012 and August 2013 for prices ranging from \$120,000 to \$170,000. These properties have gross annual rent ranging from \$12,000 to \$30,000. As part of the submission, the assessor estimated the subject had a yearly rent of \$14,700. Applying a gross rent multiplier of 8 resulted in an estimated value of \$115,200.

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

After receipt of the decision of the Property Tax Appeal Board in Docket No. 13-01380.001-R-1 reducing the subject's assessment to \$19,000, counsel for the appellant filed a new "direct appeal" with the Board requesting application of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and seeking an assessment reflective of the 2013 tax year decision with application of the 2014 Elgin Township equalization factor of .9743 for a total assessment request of \$18,512. In this new appeal submission, counsel for the appellant did not

affirmatively assert all of the necessary elements for application of Section 16-185. In particular, there was no assertion that the subject was an owner occupied residential dwelling.

In written rebuttal and after the board of review had noted the lack of a homestead exemption, counsel for the appellant again did not address whether this is an owner-occupied dwelling and instead reiterated the contention that the sale price of the subject property is the best evidence of its market value in the absence of any improvements to the property since the date of purchase. . Based on data from the respective Multiple Listing Service data sheets for the board of review comparable properties, counsel argued that adjustments need to be considered to these sales for their superior qualities including recent rehab, more bathrooms and/or larger garages than the subject and one comparable was distant in location from the subject.

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 in the record to be the board of review comparable sales #1, #3 and #4. These three comparables were similar to the subject in location, style, construction, features, age and/or land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$101,500 to \$145,000 or from \$70 to \$91 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$93,337 or \$63.58 per square foot of living area, including land, which is below the range established by the best comparable sales in this record.

The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue of January 1, 2014. The Board also gave reduced weight to board of review comparables #2 and #5 due to distant location and a remote date of sale in June 2011, respectively. Based on this record the Board finds the subject's assessment is reflective of market value and 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: _____

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:

August 19, 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.