



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

APPELLANT: Ignacio & Panfila Delgado
DOCKET NO.: 14-02389.001-R-1
PARCEL NO.: 03-08-402-003

The parties of record before the Property Tax Appeal Board are Ignacio & Panfila Delgado, the appellants,¹ 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: \$18,617
IMPR.: \$78,163
TOTAL: \$96,780

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 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 consists of a two-story single-family dwelling of frame exterior construction with 4,018 square feet of living area. The dwelling was constructed in 2000. Features of the home include a partial basement, central air conditioning and an attached 440 square foot garage. The property has an 18,295 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales along with the applicable Multiple Listing Service (MLS) data sheets. The comparables consist of two-story frame or frame and brick dwellings that were built in 2000 or 2001. The homes range in size from 2,476 to 4,018 square feet of living area and feature basements, two of which have finished areas. Four of the comparables have central air conditioning, three of the comparables have one or two fireplaces

¹ Attorney Jerri K. Bush withdrew her appearance for the appellants by a filing dated March 16, 2016.

and each comparable has a two-car or a three-car garage. The properties sold between August 2013 and December 2013 for prices ranging from \$205,000 to \$265,251 or from \$51.02 to \$91.28 per square foot of living area, including land. The applicable MLS data sheets reveal that one comparable was subject to auction terms, two were sold "as-is" and four comparables were identified as REO/Lender Owned and/or Pre-Foreclosure properties.

Based on this evidence, the appellants requested a total assessment of \$83,992 which would reflect a market value of approximately \$251,976 or \$62.71 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 \$96,780. The subject's assessment reflects a market value of \$290,718 or \$72.35 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 prepared by the Dundee Township Assessor's Office. The assessor contended that each of the comparable sales presented by the appellants were "Bank sales/Foreclosure sales." To support the assertion, copies of each of the PTAX-203 Illinois Real Estate Transfer Declarations associated with the appellants' comparable sales were presented; each document depicts the transfer was made by Special Warranty Deed and four were marked as "Bank REO (real estate owned)." The assessor also reported that upon investigation "a large patio" was discovered on the rear of the subject property; assessing records have been updated to include this feature.

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 .5 of a mile of the subject property. The comparables consist of two-story frame dwellings that were built in 2001 or 2003. The homes contain either 3,509 or 4,018 square feet of living area. Each home has a basement, two of which have finished areas. Four comparables have a fireplace and each has central air conditioning and a 440 or 649 square foot garage. The properties sold between January 2012 and July 2014 for prices ranging from \$275,500 to \$315,000 or from \$68.57 to \$89.48 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 provided copies of Redfin listings for board of review comparables #1 and #5 along with notations that each of these properties back to a wetland/pond.

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 parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #2 which the appellants reported to be a 2,476 square foot dwelling which is much smaller than the subject dwelling. The Board has also given reduced weight to appellants' comparable #4 and board of review comparable #5 as each of these dwellings contain 3,509 square feet of living area, again being substantially smaller than the subject dwelling. Reduced weight was given to board of review comparable #1 due to the date of sale being January 2012, a date remote in time to the valuation date at issue of January 1, 2014.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #3, #4 and #5 along with board of review comparable sales #2, #3 and #4. These most similar comparables sold between June 2013 and July 2014 for prices ranging from \$205,000 to \$315,000 or from \$51.02 to \$78.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$290,718 or \$72.35 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's estimated market value based on its assessment appears to be supported by the most comparable properties contained in the 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.



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:

October 21, 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.