



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

APPELLANT: Maria Dolores Hernandez
DOCKET NO.: 14-02554.001-R-1
PARCEL NO.: 15-23-453-004

The parties of record before the Property Tax Appeal Board are Maria Dolores Hernandez, the appellant,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: \$3,147
IMPR.: \$15,996
TOTAL: \$19,143

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 consists of a part 1.5-story and a part 1-story single-family dwelling of frame construction with 1,146 square feet of living area. The dwelling was constructed in 1900. Features of the home include a full basement and a detached two-car garage. The property has an 8,712 square foot site and is located in Aurora, Aurora 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 May 7, 2014 for a price of \$35,000. The appellant completed Section IV – Recent Sale Data of the appeal petition and reported the property was purchased from Santander Bank as a consequence of a judicial sale, the parties to the transaction were not related and the property was advertised as a judicial sale. In further support of these assertions, the appellant provided a copy of the Sheriff's Report of Sale and Distribution concerning the sale held on March 20, 2014 along with evidence of

¹ Attorney Jerri K. Bush withdrew as counsel of record for the appellant by a filing dated March 16, 2016.

publication of the sale and a Receipt of Sale reflecting an actual bid for the property of \$35,000 and a Certificate of Sale issued by the Kane County Sheriff. 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 \$19,143. The subject's assessment reflects a market value of \$57,504 or \$50.18 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 through the Aurora Township Assessor's Office submitted a memorandum and related data. The memorandum noted the appellant's sole evidence was the Sheriff's Report Sale. No other documentation or explanation was provided and the assessor did not provide any documentation or other evidence to refute the arm's length nature of the subject's sale transaction.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables which will not be further addressed in this decision as they are not responsive to the overvaluation appeal. The assessor also provided a grid analysis of four comparable sales, although the proximity of the comparables to the subject property was not reported. The comparable sales consist of 1.5-story frame dwellings there were built between 1900 and 1952. The homes range in size from 726 to 1,014 square feet of living area. Each comparable has a basement and one comparable has central air conditioning. Each comparable has a garage ranging in size from 628 to 676 square feet of building area. The properties sold between March 2013 and October 2013 for prices ranging from \$60,000 to \$114,900 or from \$79.37 to \$113.31 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 appellant argued that a sheriff's sale must be published in a local newspaper for at least three consecutive weeks, once a week, with the first notice not more than 45 days prior to the sale and the last notice not less than 7 days before the sale. (See 735 ILCS 5/15-1507). Given these requirements, counsel contends that the subject property was exposed to the open market prior to the sale transaction. Counsel further reiterated the elements of an arm's length transaction and contended that the sale of the subject qualified as such a transaction. Moreover, there was no evidence from the board of review disputing the arm's-length nature of the sale transaction.

As to the board of review sales, there was no proximity data and thus the data should be given little weight.

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.

As to the sales presented by the board of review, the Board has given reduced weight to comparables #3 and #4 which were each built in 1952 as compared to the subject that was built in 1900.

The Board finds the best evidence of market value to be consideration of the sale of the subject property along with consideration of board of review comparable sales #1 and #2. The record is clear that the subject property was purchased in May, 2014, five months after the valuation date at issue, for a price of \$35,000 through an auction at a Sheriff's Sale to the highest bidder, but there is no indication as set forth in the Sheriff's Report of Sale and Distribution and other court documentation that this price actually reflects the property's actual market value in terms of its location, size, age and/or condition when considering area property sales. The documentation reflects that the Sheriff's Sale was published as required by statute and sold for cash to the highest bidder. The Board finds the purchase price of \$35,000 is below the estimated market value of the subject as reflected by its assessment of \$57,504.

In further support of the subject's estimated market value as reflected by its assessment, the board of review presented comparable sales #1 and #2 which have varying degrees of similarity to the subject in design, age, size and/or features. These properties sold in March 2013 and May 2013 for prices of \$60,000 and \$80,000.

Giving due consideration to the purchase price of \$35,000 and to comparable sales #1 and #2 presented by the board of review, the Board finds the subject property is not overvalued based on its assessment and a reduction in the subject's assessment is not warranted.

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: January 27, 2017



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.