



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

APPELLANT: Julia Ortiz Barbosa
DOCKET NO.: 14-02561.001-R-1
PARCEL NO.: 15-14-327-033

The parties of record before the Property Tax Appeal Board are Julia Ortiz Barbosa, 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: \$3,425
IMPR.: \$25,850
TOTAL: \$29,275

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 two-story, part 1.5-story and part one-story single family dwelling of frame construction with 1,597 square feet of living area. The dwelling was constructed in 1952. Features of the home include a partial basement and a detached 560 square foot garage. The property has a 10,445 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence concerning a recent purchase price of the subject property along with submission of information on five comparable sales.

As to the purchase of the subject, the appellant disclosed the subject property was purchased on August 7, 2012 for a price of \$59,000. The appellant provided data in Section IV - Recent Sale

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

Data of the appeal petition disclosing the property was purchased from unrelated parties, the property was sold using a Realtor and the property had been advertised on the open market with the Multiple Listing Service (MLS) for a period of 10 days. In further support of the transaction the appellant submitted a copy of the Settlement Statement reporting a purchase price of \$58,900 on August 7, 2012 and the document also depicted the distribution of brokers' fees to two entities; a copy of the MLS listing sheet which indicated the property was available for cash financing, was an REO/Lender Owned, Pre-Foreclosure and was on the market for 10 days; and a copy of the Listing & Property History Report that indicated the property had an original asking price of \$45,900 in July 2012. The MLS listing further noted that the home was "no utility turn-on" and sold as-is with a further notation the dwelling was "a great fixer-upper for the handy person who like to rehab."

As to the comparable sales data, the appellant's grid analysis depicts data on the proximity, design, year of construction, dwelling size, basement size, number of fireplaces, air conditioning amenity and garage size along with sale date, sales price and price per square foot of living area of five suggested comparable properties. The comparables consist of part two-story, part 1.5-story and part one-story dwellings located from .29 of a mile to 2.64-miles from the subject property. The homes were built between 1900 and 1952 and range in size from 1,323 to 1,727 square feet of living area. Each comparable has a basement and one comparable has air conditioning. Four of the comparables have a garage ranging in size from 400 to 484 square feet of building area. The properties sold between April 2013 and May 2014 for prices ranging from \$27,500 to \$50,100 or from \$17.23 to \$29.52 per square foot of living area, including land. The analysis included a section entitled Property Equalization Values which appears to depict adjustments to the comparables for sale date, land, age, size, basement area, baths, fireplaces, air conditioning and/or garage size. The bottom of the analysis depicted a reduction in the subject's assessment of \$19,631 to arrive at an assessment reflective of the subject's August 2012 purchase price of approximately \$58,900. At the end of the analysis, data sources were listed as Assessor, County, MLS, Realist and Marshall & Swift. No evidence or explanation pertaining to the calculation of the adjustment amounts was submitted.

Based on this evidence, the appellant requested an assessment reflective of the subject's purchase price as of the assessment date of January 1, 2014.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,275. The subject's assessment reflects a market value of \$87,939 or \$55.07 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 asserted that the sale of the subject in 2012 was a Special Warranty Deed – Bank REO. Furthermore, it was asserted that appellant's comparable sales consist of short sale, special warranty deed and/or warranty deeds issued by HUD or HSBC.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales. The comparables consist of multi-story dwellings that were built between 1900 and 1926. The homes range in size from 1,460 to

1,738 square feet of living area and feature basements and garages ranging in size from 338 to 500 square feet of building area. One of the comparables has air conditioning. The comparables each sold in January 2013 for prices ranging from \$113,000 to \$140,000 or from \$73.19 to \$81.51 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, former counsel for the appellant argued that the subject's August 2012 sale price, which was greater than its asking price, is the best indication of value as of the assessment date of January 1, 2014.

As to the comparables presented by the board of review, former counsel for the appellant provided copies of the Redfin listings of the properties.

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 parties submitted a total of nine sales to support their respective positions before the Property Tax Appeal Board, including the sale of the subject property. The appellant contended that the sale of the subject reflects market value as the sale has the elements of an arm's length transaction as it was sold between unrelated parties, was advertised and exposed on the open market. Moreover, there was no evidence that the transaction was not made between a willing seller and a willing buyer. Since the sale occurred in August 2012 and the dwelling was in need of rehabilitation having been sold in "as-is" condition suitable for a "handy person," the Property Tax Appeal Board finds both that the sale of the subject property did not occur sufficiently proximate in time to the assessment date at issue of January 1, 2014 in order to be considered a dispositive for the purposes of this appeal and, furthermore, was not in good condition at the time of sale. Given the question of condition of the subject dwelling at the time of sale, the Board will analyze the comparable sales evidence presented in the record by both parties.

The eight comparable sales presented by the parties have varying degrees of similarity to the subject dwelling in design, age, size and/or features. The comparables sold between January 2013 and May 2014 for prices ranging from \$27,500 to \$140,000 or from \$17.23 to \$81.51 per square foot of living area, including land. The subject property's assessment reflects a market value of \$87,939 or \$55.07 per square foot of living area, including land, which is within the range of the comparable sales in the record that occurred proximate in time to the assessment date at issue and is well-supported by the sales of similar dwellings. After considering the comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value 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



Acting Member

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: _____

April 21, 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.