



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

APPELLANT: Jose Escamilla  
DOCKET NO.: 14-02591.001-R-1  
PARCEL NO.: 06-22-206-017

The parties of record before the Property Tax Appeal Board are Jose Escamilla, the appellant,<sup>1</sup> and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$7,737  
**IMPR.:** \$11,261  
**TOTAL:** \$18,998

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 one-story dwelling of frame construction with 855 square feet of living area. The dwelling was constructed in 1913. Features of the home include a full basement with finished area, central air conditioning and a detached 290 square foot garage. The property has a 6,800 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 July 31, 2013 for a price of \$57,000. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the property was purchased out of foreclosure from Federal National Mortgage Association (Fannie Mae), the parties to the transaction were not related, the property was sold using a Realtor, and the property had been advertised on the open market with the Multiple Listing Service (MLS) for

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<sup>1</sup> Attorney Jerri K. Bush withdrew her appearance as counsel of record for the appellant by a filing dated March 16, 2016.

a period of 87 days. In further support of the transaction the appellant submitted a copy of the Settlement Statement reiterating the purchase price and date which also depicted the distribution of brokers' fees to two entities; a copy of the MLS listing sheet which indicated the property was for available cash financing and was REO/Lender Owned, Pre-Foreclosure; and a copy of the Listing & Property History Report that indicated the property had an original asking price of \$67,900 in April 2013.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price for the valuation as of January 1, 2014.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,750. The subject's assessment reflects a market value of \$86,362 or \$101.01 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 from the township assessor along with additional data. The assessor noted that the subject was purchased as a "Special Warranty Deed – Foreclosure – Cash Sale."

In support of its contention of the correct assessment the board of review through the township assessor submitted a grid analysis. The manner in which the document was photocopied, only three comparable sales are legible on the document. The comparables consist of one-story frame dwellings that were built between 1913 and 1953. The homes range in size from 808 to 950 square feet of living area. Each comparable has a full or partial basement, one of which has been partially finished as a recreation room. Due to the presentation on the grid analysis, it is not clear which comparables have garages. The properties sold between January 2013 and July 2013 for prices ranging from \$88,000 to \$99,000 or from \$102 to \$111 per square foot of living area, including land, rounded.

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 best evidence of market value was the sale of the subject in July 2013 after having been exposed on the open market for 87 days. It was further argued that there was no evidence presented by the board of review disputing the arm's length nature of the sale transaction.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in July, 2013 for a price of \$57,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service (MLS) and it had been on the market for 87 days. In further support of the transaction the appellant submitted a copy of the Settlement Statement and MLS listing sheet along with the Listing & Property History Report. The Board finds the purchase price of \$57,000 is below the market value reflected by the assessment of \$86,362. The Board further finds the board of review did not present any evidence to challenge the arm's length nature of the transaction.

The Property Tax Appeal Board has given little weight to the comparable sales submitted by the board of review comparables #2 and #3 differ from the subject age and board of review comparable #1, which is similar to the subject, fails to overcome the evidence presented by the appellant of an arm's length sale transaction of the subject providing the best evidence of its fair cash value at a time proximate to the assessment date at issue.

Based on this record the Board finds the subject property is overvalued and a reduction in the subject's assessment commensurate with the appellant's request is 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.