



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

APPELLANT: Dominga Sifuentes  
DOCKET NO.: 14-03919.001-R-1  
PARCEL NO.: 06-14-453-013

The parties of record before the Property Tax Appeal Board are Dominga Sifuentes, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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:** \$7,596  
**IMPR.:** \$34,509  
**TOTAL:** \$42,105

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2013 Final Administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 part two-story and part one-story dwelling of frame construction with 1,738 square feet of living area. The dwelling was constructed in 1900. Features of the property include a full unfinished basement, central air conditioning, a fireplace and a detached two-car garage. The property has a 6,286 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence concerning a 2012 purchase price of the subject property along with submission of information on eight comparable sales.

As to the purchase of the subject, the appellant disclosed the subject property was purchased on March 7, 2012 for a price of \$65,500. The appellant partially completed Section IV - Recent

Sale Data of the appeal petition disclosing 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. 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 payment of brokers' fees to two entities; a copy of the Multiple Listing Service data sheet depicting that the property was REO/Lender Owned, Pre-Foreclosure, available for cash financing with the property having been on the market for 8 days; and a copy of the Listing & Property History Report depicting the property was listed on February 15, 2012 with an asking price of \$59,900 prior to the sale. The remarks on the data sheet state in pertinent part "Home Needs Some Work, Prob Wont Pass FHA."

As to the comparable sales data, the appellant's grid analysis depicts data on the proximity, design, year of construction, dwelling size, basement size and type, fireplace amenity, air conditioning amenity and garage size along with sale date, sales price and price per square foot of living area of the properties. The comparables consist of part one-story and part two-story dwellings, located within .93 of a mile of the subject property. The homes were built in 1900 and range in size from 1,482 to 2,025 square feet of living area. Each comparable has a basement, three comparables have a fireplace and three comparables have central air conditioning. Seven of the properties have a garage ranging in size from 280 to 972 square feet of building area. The properties sold between February 2013 and February 2014 for prices ranging from \$40,000 to \$79,900 or from \$25.41 to \$48.37 per square foot of living area, including land. The analysis included a section entitled Property Equalization Values which appears to depict adjustments to the comparable properties for sale date, land, age, size, basement area, baths, fireplace, air conditioning and/or garage size. The bottom of the analysis depicted a reduction in the subject's assessment of \$20,723 to arrive at an assessment less than the subject's March 2012 purchase price. 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 a market value of \$64,152 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 \$42,105. The subject's assessment reflects a market value of \$126,479 or \$72.77 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 additional data prepared by the Elgin Township Assessor's Office. The assessor contended that the subject's sale was with cash as a foreclosure that contracted in 8 days. The assessor further asserted the subject was "in habitable condition" and the comparable sales presented by the appellant were "distressed sales" which were purchased in as-is condition with cash.

The assessor further argued that consideration should be given to the fact the home is being utilized as rental property and new sales support the subject's assessment so as "to keep

uniformity among the subject and its neighbors to ensure the tax burden is distributed proportionately."

In support of its contention of the correct assessment the board of review submitted information on nine comparable sales located within a mile of the subject property. The comparables were improved with three, two-story and six, part one-story and part two-story frame dwellings that ranged in size from 1,265 to 1,855 square feet of living area and were constructed from 1903 to 1938. Three of the comparables have one fireplace and each comparable has a garage ranging in size from 216 to 600 square feet of building area. The sales occurred from May 2013 to February 2014 for prices ranging from \$120,000 to \$178,000 or from \$73.89 to \$107.55 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, counsel for the appellant noted that pursuant to the Property Tax Code (35 ILCS 200/16-183), the Property Tax Appeal Board is to consider compulsory sales when considering adjustments to the assessment of the subject property.<sup>1</sup> As to the comparable sales presented by the board of review, the appellant contends that sales #1, #2, #6, #7 and #9 were each substantially newer than the subject dwelling. Counsel also argued that board of review sales #3, #4, #5 and #8 differed in design from the subject dwelling that has a 120 square foot one-story section with the remainder of the home of two-story design. Sale #6 was also noted to be substantially smaller than the subject dwelling.

Counsel further indicated that appellant's comparables #1, #2, #6 and #8 were the "best" comparable sales and supported a reduction in the subject's assessment. Counsel further argued that an analysis of raw sales prices per square foot "does not take into account the fundamental concept of using a median sale price/SF to determine market value." Appellant further argued that using a median sale price per square foot "is more accurate and should be standard practice for determining fair market value."

### **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 an initial matter, the Property Tax Appeal Board gave no weight to the appellant's argument that the Board should adopt a standard practice of using the median sale price per square foot of living area, including land, of those comparables deemed best in determining fair market value

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<sup>1</sup> "The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer."

because it is "more accurate." Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2<sup>nd</sup> Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2<sup>nd</sup> Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4<sup>th</sup> Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5<sup>th</sup> Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellant's counsel in the rebuttal brief, there is no indication that a "median sale price per square foot" is the fundamental or primary means to determine market value.

As to the market value contention in this matter, the parties submitted the March 2012 sale of the subject property along with 17 suggested comparable sales for consideration by the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1, #2, #4, #6, #7 and #9 due to differences in age and/or dwelling size when compared to the subject. In addition, the Board has given reduced weight to the sale of the subject as the property sold in 2012, a date more remote in time and less indicative of the subject's estimated market value as of January 1, 2014. The Board has also given reduced weight to appellant's comparables #5 and #7 due to differences in dwelling size when compared to the subject. The Board further finds that due to the layout of the subject dwelling with a very small portion of the home being one-story as compared to the remainder, the slight design difference between the subject and some of the comparables is acceptable for purposes of analysis and comparison.

Given this record, the Property Tax Appeal Board finds the best evidence of market value in the record which properties have varying degrees of similarity to the subject are appellant's comparable sales #1, #2, #3, #4, #6 and #8 along with board of review comparables #3, #5 and #8. These comparables sold between July 2013 and February 2014 for prices ranging from \$40,000 to \$145,000 or from \$25.41 to \$86.67 per square foot of living area, including land. The appellant's sales appear to set the low end of the range whereas the board of review sales set the high end of the range. The subject's assessment reflects a market value of \$126,479 or \$72.77 per square foot of living area, including land, which is within the range of the most similar comparables that sold proximate in time to the assessment date of January 1, 2014 and appears justified when giving due consideration to the subject's size and features of central air conditioning and a garage which are not amenities of each of the appellant's comparable sale properties or of board of review comparable sale #8.

Based on this evidence and analysis, the Board finds 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: \_\_\_\_\_

February 24, 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.