



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

APPELLANT: Maria Dolores Hernandez  
DOCKET NO.: 15-01375.001-R-1  
PARCEL NO.: 15-14-154-003

The parties of record before the Property Tax Appeal Board are Maria Dolores Hernandez, 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:** \$3,986  
**IMPR.:** \$17,760  
**TOTAL:** \$21,746

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 2015 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 720 square feet of living area. The dwelling was constructed in 1956. Features of the home include a full unfinished basement and a detached 280 square foot garage. The property has a 6,000 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 completed Section IV - Recent Sale Data of the appeal and submitted an Order Confirming Sale and Possession disclosing the subject property was purchased at a sheriff's sale on June 30, 2014 for a price of \$40,300 or \$55.97 per square foot of living area, including land. The appellant reported the sale was not between family or related corporations and was advertised with a sign, internet and/or auction. 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 \$21,746. The subject's assessment reflects a market value of \$65,284 or \$90.67 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales of 1-story frame dwellings in close proximity to the subject. These comparables range in size from 720 to 1092 square feet of living area and sold from September 2013 through October 2014 for prices ranging from \$85,000 to \$124,500 or from \$89.96 to \$172.92 per square foot of living area land included. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant claims the board of review does not dispute the recent sale of the subject, nor does it provide any evidence that the recent sale was not valid.

### **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 appellant provided evidence that the subject property sold at a sheriff's sale in June 2014 for a price of \$40,300 or \$55.97 per square foot of living area, including land. The appellant did not submit a settlement statement or a PTAX-203 Illinois Real Estate Transfer Declaration to document the specifics of the sale, nor did the appellant disclose how long the subject had been advertised. The Board finds the appellant did not provide sufficient evidence that the sale had elements of an arm's length transaction. By its very nature, a sheriff's sale is an auction and the seller could be under duress. The Board finds the best evidence of market value to be sales comparable #4 submitted by the board of review. This comparable was located .34 of a mile from the subject, was built in 1955, and was most similar to the subject in style, construction, dwelling size and most features. This comparable sold in October 2014 for \$124,500 or \$172.92 per square foot of living area. The subject's assessment reflects a market value of \$90.67 per square foot of living area, including land, which is less than the best comparable sale in this record and further demonstrates the sale price is not indicative of market value. Less weight was given to board of review sales #1, #2 and #3 based on older sale date and/or larger dwelling size as compared to the subject. Based on this record 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



Acting 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: June 23, 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.