



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

APPELLANT: Alicia Garcia  
DOCKET NO.: 15-01426.001-R-1  
PARCEL NO.: 03-11-303-003

The parties of record before the Property Tax Appeal Board are Alicia Garcia, 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:** \$12,829  
**IMPR.:** \$24,925  
**TOTAL:** \$37,754

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 three parcels, only one of which was appealed in this matter. The appealed parcel is improved with a one-story dwelling of frame construction. The dwelling contains 1,100 square feet of living area and was constructed in 1961. Features of the home include a 900 square foot partial basement with finished area and a 200 square foot garage. The three parcels combined have 25,200 square feet of land area<sup>1</sup> and are located in the Lake Marian subdivision in unincorporated Dundee Township, Kane County.

The appellant's appeal is based on overvaluation, and the appellant is appealing the assessment of the parcel with the improvement (PIN 03-11-303-003). In support of this argument, the appellant submitted evidence disclosing the property was purchased in an estate sale on June 17, 2013 for a price of \$78,000. The appellant also submitted information on four comparable sales

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<sup>1</sup> The Dundee Township Assessor provided the property record card for each of the three parcels. Each parcel is reported as having 8,400 square feet of land area.

located in the Lake Marian subdivision. The appellant did not provide information on the comparables' land area.<sup>2</sup> The comparables were described as one-story dwellings of frame construction in the same neighborhood as the subject. The comparables range in size from 1,024 to 1,152 square feet of living area and were constructed from 1956 to 1979. The comparable dwellings had features of varying degrees of similarity when compared to the subject. The comparables sold from November 2013 to October 2015 for prices that ranged from \$55,000 to \$185,000 or from \$50.93 to \$180.66 per square foot of living area, including land. The appellant's analysis also included "Property Equalization Values" that made adjustments to the sale prices for differences in sale date, age, square footage, basement area, fireplaces, central air conditioning and garage area. The appellant did not provide any evidence or an explanation as to how these calculations were arrived at. Based on the Property Equalization Values, the analysis conveyed a value estimate for the subject property of \$77,999. Based on the subject's 2013 sale and the market analysis, the appellant requested a reduction in the subject's assessment to \$25,997, which would reflect a market value of approximately \$78,000.

The board of review submitted its "Board of Review Notes on Appeal" as to the appealed parcel disclosing an assessment for PIN 03-11-303-003 of \$37,764. The board of review also disclosed the total assessment for the subject's three parcels of \$55,945 (\$24,925 for the improvement and \$31,020 for the multi-parcel land assessment). The assessment for all three parcels reflects a market value of \$167,953 or \$152.68 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 response to the appeal, the board of review submitted a memorandum and data prepared by the Dundee Township Assessor. In the memorandum, the assessor reported the subject sold in an estate sale in questionable "living conditions." Additionally, the assessor stated that he had sought to inspect the property given its visible changes but had been unable to inspect. The assessor conceded the sale price reflected the home's condition at the time of sale which is different in 2015.

The township assessor also presented the property record cards for each of the subject's three parcels and provided three comparable sales improved with one-story dwellings with frame or masonry exterior construction. The comparable dwellings range in size from 1,080 to 1,200 square feet of living area and were constructed in 1952 or 1972. The comparables had features of varying degrees of similarity compared to the subject. The comparables had sites ranging in size from 8,712 to 18,176 square feet of land area. The comparables sold from April 2013 to February 2014 for prices ranging from \$129,000 to \$153,000 or from \$119.44 to \$130.21 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> As part of the board of review's submission, the township assessor presented a grid analysis with information regarding the appellant's comparables. The appellant's comparables have from 9,000 to 18,295 square feet of land area. The township assessor also reported that the appellant's comparables #1 and #2 were sold by a government agency or financial institution. The township assessor also reported an earlier sale for the appellant's comparable #3. The appellant reported that comparable #3 sold in October 2015 for a price of \$185,000. The township assessor reported that the appellant's comparable #3 sold as an estate sale in December 2014 for a price of \$70,000.

The appellant's attorney submitted a rebuttal commenting on the board of review comparables and stated that using the median sale price to determine market value was more accurate than relying on a range of sale prices.

### **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 Board finds the appellant submitted a limited market analysis report with adjustments to the comparables' sale prices for differences from the subject property but did not make any adjustments for differences in land area. The Board finds this report was not signed and the appellant made no attempt to provide an explanation for these calculations. Consequently, the Board gave no weight to the appellant's market analysis with adjustments that were not explained.

The Board considered the subject's recent sale and the seven comparable sales presented by the parties. The Board finds the subject property consists of three parcels with 25,200 square feet of land area and the appellant failed to disclose that the subject property was multi-parcel. The Board finds this omission undermines the credibility of the appellant's argument. In addition, the Board gave less weight to the subject's June 2013 sale because it occurred over 18 months prior to the January 1, 2015 assessment date. The Board also gave less weight to the appellant's comparable #2 and board of review comparables #1 and #2 due to their 2013 sales being dated in relation to the January 1, 2015 assessment date. Although the comparable sales presented by the parties were not particularly similar to the subject property in land area, age and/or features, the Board finds the appellant's comparables #1, #3 and #4 and board of review comparable #3 sold from January 2014 to October 2015 for prices that ranged from \$79,000 to \$185,000 or from \$70.54 to \$180.66 per square foot of living area, land included. The subject's assessment reflects a market value of \$167,953 or \$152.68 per square foot of living area, land included, which is within the range established by the comparable sales that sold proximate to the assessment date. Based on the limited evidence in the 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.



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Chairman



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Member



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Acting Member



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Member



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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: August 18, 2017



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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.