



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

APPELLANT: Jesus & Teresa Urbina
DOCKET NO.: 16-01697.001-R-1
PARCEL NO.: 11-36-352-003

The parties of record before the Property Tax Appeal Board are Jesus & Teresa Urbina, the appellants, 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: \$9,352
IMPR.: \$105,488
TOTAL: \$114,840

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2016 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 brick and frame exterior construction with 2,456 square feet of living area.¹ The dwelling was constructed in 2005. Features of the home include a walk-out style unfinished basement, central air conditioning, a fireplace and a 478 square foot garage. The property has a 14,400 square foot site and is located in North Aurora, Blackberry Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable properties located from .39 to .95 of a

¹ Appellants' attorney provided limited information regarding the features of the subject property and the comparables. Additional descriptive details about the subject and the appellants' comparables were submitted by the board of review.

mile from the subject. The comparables consist of one-story dwellings of stone and frame exterior construction containing either 2,369 or 2,835 square feet of living area. The dwellings were constructed from 2003 to 2006. The comparables have unfinished basements, central air conditioning and either a 473 or 658 square foot garage. Additionally, one comparable has a fireplace. The comparables sold from September 2015 to September 2016 for prices ranging from \$268,000 to \$316,000 or from \$94.53 to \$133.39 per square foot of living area, including land.² Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,840. The subject's assessment reflects a market value of \$345,176 or \$140.54 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Kane County of 33.27% as determined by the Illinois Department of Revenue.

With respect to the appellants' evidence, the board of review submitted a letter from the Blackberry Township Assessor. The township assessor reported that he "revalued all residential neighborhoods of Remington Landing subdivision for 2016." The township assessor critiqued the comparables submitted by the appellants' counsel noting differences in model types and questioning the analysis in the appellants' grid.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from .13 to .65 of a mile from the subject. The comparables consist of one-story dwellings of masonry and frame exterior construction ranging in size from 2,476 to 2,550 square feet of living area. The dwellings were constructed in 2005. Each comparable has a basement with one having finished area and each home has central air conditioning. Additionally, two comparables have fireplaces and each comparable has a garage ranging in size from 473 to 692 square feet of building area. The comparables have sites ranging in size from 14,266 to 16,327 square feet of land area. These properties sold from May 2013 to August 2015 for prices ranging from \$331,000 to \$405,000 or from \$133.25 to \$158.82 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, counsel for the appellants contended as to the comparable sales presented by the assessor/board of review, comparables #2 and #3 as sales in 2013 and 2014 were too remote in time to establish market value as of January 1, 2016. In a rebuttal grid analysis, counsel reiterated the five best comparable sales in the record, one of which was not previously submitted as evidence and contended the subject's assessment should be reduced.

Lastly in rebuttal, counsel 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." Counsel further argued that using a median sale price per square foot "is more accurate and should be standard practice for determining fair market value."

² The appellants' comparable #2 has two reported sales in September 2015 and August 2016 for prices of \$285,000 and \$268,000 or \$120.30 and \$113.13 per square foot of living area, including land, respectively.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellants' counsel'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 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 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellants' counsel, there is no indication that a "median sale price per square foot" is the fundamental or primary means to determine market value.

In addition, the board finds the rebuttal evidence submitted by the counsel for the appellants contained a new comparable property not previously submitted by the appellants. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the additional comparable sale in the rebuttal grid analysis submitted by the appellants' counsel.

The parties submitted six comparable properties for the Board's consideration with one property having sold twice. The Board gave less weight to the appellants' comparable #1 due to its larger dwelling size when compared to the subject. The Board also gave less weight to board of review comparables #2 and #3 as their sales in 2013 and 2014 are dated and less likely to reflect the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the appellants' comparables #2 and #3, along with comparable #1 submitted by the board of review. These three comparable properties are most similar to the subject in location, size, age and features. These comparables sold from August 2015 to August 2016 for prices ranging from \$268,000 to \$386,000 or from \$113.13 to \$155.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$345,176 or \$140.54 per square foot of living area, including land, which falls within the range of the best comparable sales in this record. After considering adjustments to the

comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member

Member



Member

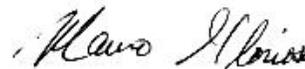
Member

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: June 18, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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