



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

APPELLANT: Cupertino Quintana  
DOCKET NO.: 18-00859.001-C-1  
PARCEL NO.: 15-27-108-018

The parties of record before the Property Tax Appeal Board are Cupertino Quintana, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$4,770  
**IMPR.:** \$121,897  
**TOTAL:** \$126,667

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 2018 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 split-foyer six-unit apartment building of masonry exterior construction with 6,336 square feet of building area. The building was constructed in 1961. The property has six, two-bedroom and one-bathroom apartments and a detached garage containing 1,392.<sup>1</sup> The property has an approximately 12,197 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located from .3 of a mile to 1.6 miles from the subject property, all of which are located in Aurora. The comparables are improved with two-story apartment buildings of frame exterior construction that were each constructed in

---

<sup>1</sup> The property record card submitted by the board of review disclosed the subject property has a detached garage, which was unrefuted by the appellant.

1900.<sup>2</sup> The buildings range in size from 3,746 to 4,330 square feet of building area and each contain six apartments. Each building has a basement. Two of the buildings contain five, one-bedroom and one-bathroom apartments and one, three-bedroom and one-bathroom apartment. Comparable #3 contains one, two-bedroom and one-bathroom apartment; two, one-bedroom and one-bathroom apartment; three studio apartments; and a 660 square foot detached garage. The comparables sold from April to November 2017 for prices ranging from \$212,500 to \$229,000 or from \$45.65 to \$60.26 per square foot of building area or from \$35,417 to \$38,167 per apartment, land included. Counsel for the appellant submitted Multiple Listing Service sheets associated with the sales of comparables #1 and #2. Counsel for the appellant contends the two documents provided from Rentometer.com, which are claiming to be based on the average rental rates within a 2-mile radius of the subject property, suggest a two-bedroom apartment can expect 1.21 times the rent of a one-bedroom apartment. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$86,707.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,667. The subject's assessment reflects a market value of \$379,811 or \$59.94 per square foot of building area and \$63,302 per apartment, land included, when using the 2018 three-year average median level of assessment for Kane County of 33.35% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales identified by the township assessor located from .50 of a mile to 2.34 miles from the subject property, two of which are located in Aurora. The comparables are improved with multi-story apartment buildings with masonry exterior construction that range in size from 5,320 to 6,534 square feet of building area and have 5, 6 or 7 apartments. The buildings were constructed from 1966 to 1972. Comparable #2 has a 1,400 square foot integral garage and comparable #3 has a basement. The comparables sold from June 2015 to December 2016 for prices ranging from \$328,000 to \$431,250 or from \$61.65 to \$72.73 per square foot of building area and \$56,429 to \$71,875 per apartment, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 record contains six suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales as each building is significantly older in age when compared to the subject. The Board gives less weight to board of review comparable sale

---

<sup>2</sup> Appellant's grid analysis was devoid of some pertinent descriptive data for the comparables, such as age, story height and exterior construction, which was drawn from the evidence provided by the board of review and unrefuted by the appellant.

#2 as this property is located outside of Aurora and sold in 2015, thus less likely to be reflective of the subject's market value as of the January 1, 2018 assessment date. The Board finds the best sales in the record to be board of review comparable sales #1 and #3. Furthermore, the Board finds the best unit of comparison in this record is price per apartment. These sales occurred in August and December 2016 for prices of \$395,000 and \$431,250 or for \$56,429 and \$71,875 per apartment unit, land included, respectively. The subject's assessment reflects a market value of \$379,811 or \$63,302 per apartment, land included, which is supported by the two best comparable sales in this record. Based on this evidence 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. 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: November 17, 2020



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Cupertino Quintana, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Kane County Board of Review  
Kane County Government Center  
719 Batavia Ave., Bldg. C, 3rd Fl.  
Geneva, IL 60134