



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

APPELLANT: Irma Sifuentes
DOCKET NO.: 19-02462.001-R-1
PARCEL NO.: 06-15-101-010

The parties of record before the Property Tax Appeal Board are Irma 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: \$36,316
IMPR.: \$83,174
TOTAL: \$119,490

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 2019 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 part 1-story and part 2-story dwelling of frame exterior construction with 2,520 square feet of living area. The dwelling was constructed in 1954 and was remodeled in 2011 and 2012. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached and a detached garage with 528 and 660 square feet of building area, respectively. The subject also features a 1,500 square foot pole building. The property has a 3.21-acre or 139,828 square foot site and is located in Elgin, Elgin Township, Kane County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.86 of a mile from the subject property. The comparables are improved with part 1-story and part 2-story dwellings

¹ The description of the subject property was reported in the subject's property record card and comments submitted by the board of review.

that range in size from 2,096 to 2,448 square feet of living area and were built from 1961 to 1972. Each comparable has a basement, central air conditioning and a garage ranging in size from 440 to 660 square feet of building area. Three comparables each have one fireplace. The properties sold from January 2018 to August 2019 for prices ranging from \$211,500 to \$280,000 or from \$99.86 to \$123.19 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$95,532 which reflects a market value of \$286,625 or \$113.74 per square foot of living area, land included, when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,490. The subject's assessment reflects a market value of \$358,829 or \$142.39 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Kane County of 33.30% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted the subject's property record card and two grid analyses with information on both parties' comparable sales. The board of review's four comparable sales are located from 2.51 to 4.57 miles from the subject property. The comparables have sites that range in size from 1.03-acres to 6.38-acres of land area and are improved with a 1.5-story, two part 1-story/part 2-story and a part 1-story/part 1.5-story/part 2-story dwellings of frame or brick and frame exterior construction that range in size from 1,737 to 2,784 square feet of living area. The homes were built from 1903 to 1996. Each comparable has a basement, three with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 892 square feet of building area. Comparables #2 and #3 are noted to have sites with inferior functional utility and comparable #4 is identified as being located on a busy street. The properties sold from March 2017 to December 2018 for prices ranging from \$280,000 to \$520,000 or from \$161.20 to \$186.78 per square foot of living area, land included.

The grid analysis on the appellant's comparable sales, submitted by the board of review, describes the properties as having sites that range in size from 8,513 to 30,928 square feet of land area, three of the comparables have finished basement area, and three of the comparables have city water and sewer service.

The board of review, through Elgin Township, submitted comments asserting the subject property had been a one story ranch which was remodeled in 2011/2012 to include a second story addition, and interior remodel, added porch and additional baths. In support of this claim the board of review submitted copies of permits documenting the subject's addition and other improvements. The township indicated that the homestead improvement exemption had expired as of January 1, 2018. The township reported that the subject property has private well and septic service and is located in unincorporated Elgin. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney critiqued the board of review comparables arguing they should be given little weight and noting that each are located greater than one mile from the subject in addition to differences in age and dwelling size when compared to the subject. Counsel asserted that sales within one year of the lien date are most reliable in establishing

market value. The attorney submitted a map depicting the subject and proximity to both parties' comparables along with counsel's best comparable sales.

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 parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #4 which have substantially smaller site sizes when compared to the subject 3.21-acre site. The Board also gives reduced weight to board of review comparable #2 which sold less proximate to the January 1, 2019 assessment date and comparable #4 which is significantly older in age and smaller in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in site size, dwelling size and presence of private water and sewer service but have varying degrees of similarity to the subject in location, age, design and features. These comparables sold from December 2017 to May 2019 for prices ranging from \$280,000 to \$520,000 or from \$123.19 to \$186.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$358,829 or \$142.39 per square foot of living area, including land, which falls well within the range established by the best comparable sales in this record. Given the subject's relatively recent addition and interior remodeling along with its 1,500 pole building and additional detached garage, and after considering adjustments to the comparables for differences from the subject, 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: January 18, 2022



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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