



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

APPELLANT: Ervin Flores
DOCKET NO.: 19-02477.001-R-2
PARCEL NO.: 09-27-126-024

The parties of record before the Property Tax Appeal Board are Ervin Flores, 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 **a reduction** 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: \$169,133
IMPR.: \$169,695
TOTAL: \$338,828

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 one-story dwelling of frame and stone construction with 4,416 square feet of living area. The dwelling was originally constructed in 1949. Features of the home include a finished partial basement with an exterior access, central air conditioning, three indoor fireplaces, one outdoor fireplace and a 1,119 square foot garage. The property has a 1.2-acre site and is located in St. Charles, St. Charles Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on February 1, 2018 for a price of \$710,000.

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 \$427,988. The subject's assessment reflects a market value of \$1,285,249 or \$291.04 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.

As to the subject's 2018 sale, the board of review argued the sale did not include improvements that exceeded the \$25,000 maximum allowed for the subject's Home Improvement Exemption submitted to the Kane County Supervisor of Assessments but were completed prior to the January 1, 2019 assessment date. In support of this contention, the board of review submitted building permit information for a \$300,000 remodel issued on March 6, 2018, a \$7,500 patio issued on August 27, 2018 and an \$80,000 finished basement on January 7, 2019.

The board of review's evidence included a letter from the St. Charles Township Assessor's Office describing the subject property and explaining how the subject's 2019 assessment was calculated. The assessor provided data on four comparable sales located from next to subject to .46 of a mile from the subject. The comparables have sites ranging in size from 6,273 to 43,560 square feet of living area that are improved with similar dwellings containing from 3,308 to 4,177 square feet of living area. The homes were built from 2004 to 2015 and have other features with varying degrees of similarity to the subject. The comparables sold from March 2016 to March 2020 for prices ranging from \$795,000 to \$1,250,000 or from \$233.75 to \$303.85 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 appellant noted that the board of review did not dispute that the appellant's appeal is based on its recent sale and that the board of review's comparable sales evidence should not be considered by the Board.

As to the improvements to the subject property after purchase, counsel argued that in accordance with Section 10-20 of the Property Tax Code (35 ILCS 200/10-20)¹ maintenance and repairs to a structure shall not increase the assessed valuation unless the change increases the square footage. Since no square footage was added, counsel argues the improvements should not add value to the property as it was merely repairs and maintenance.

As to the four comparables presented by the board of review, counsel for the appellant argued that the properties are not comparable to the subject and three of the sales occurred more than a

¹ "Repairs and maintenance of residential property. Maintenance and repairs to residential property owned and used exclusively for a residential purpose shall not increase the assessed valuation of the property. For purposes of this Section, work shall be deemed repair and maintenance when it (1) does not increase the square footage of improvements and does not materially alter the existing character and condition of the structure but is limited to work performed to prolong the life of the existing improvements or to keep the existing improvements in a well maintained condition; and (2) employs materials, such as those used for roofing or siding, whose value is not greater than the replacement value of the materials being replaced. Maintenance and repairs, as those terms are used in this Section, to property that enhance the overall exterior and interior appearance and quality of a residence by restoring it from a state of disrepair to a standard state of repair do not "materially alter the existing character and condition" of the residence."

year before or after the lien date at issue, dates too remote in time to be indicative of market value in 2019.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter regarding the contention that the subject property was rehabilitated after the purchase, the appellant's rebuttal did not specifically address the amount expended in renovations and/or what renovations were performed. In this regard, the appellant just generally denied that any value was added because no dwelling size was added. The rebuttal, however, did not address any specifics to allow a determination whether the changes were merely maintenance and repairs as opposed to increasing the value of the property. Moreover, the appellant failed to refute the contention that the subject dwelling was remodeled, and a patio was added.

The Board finds the best evidence of market value to be the purchase of the subject property in February 2018 for a price of \$710,000, plus the \$307,500 spent on improvements prior to the January 1, 2019 assessment date at issue, which equates to a market value of \$1,017,500. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant partially completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold by a Realtor and the property had been advertised on the open market with the Multiple Listing Service (MLS.) In further support of the transaction the appellant submitted a copy of the settlement statement and information from the subject's MLS revealing that the subject was marketed for 99 days. The Board finds the purchase price, plus the \$307,500 spent on improvements prior to the January 1, 2019 assessment date at issue, is below the market value reflected by the assessment. The Board further finds that the subject's \$80,000 finished basement improvement should not be applied to the subject's 2019 assessment, as its building permit was issued after the January 1, 2019 assessment date at issue. The Board gives less weight to the board of review's comparable sales analysis. The Board finds three of the sales occurred less proximate in time than did the sale of the subject, and all of the dwellings are significantly newer than the subject, requiring a downward adjustment. As to the subject's improvements that exceeded the \$25,000 maximum allowed for the subject's Home Improvement Exemption submitted to the Kane County Supervisor of Assessments, the Board finds The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation.

Based on this record the Board finds the subject property had a market value of \$1,017,500 as of January 1, 2019. Since market value has been determined the 2019 three-year average median level of assessment for Kane County of 33.30% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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:

October 19, 2021



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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