



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

APPELLANT: Rosa Robles  
DOCKET NO.: 21-05639.001-R-1  
PARCEL NO.: 15-34-176-010

The parties of record before the Property Tax Appeal Board are Rosa Robles, 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:** \$8,648  
**IMPR.:** \$27,015  
**TOTAL:** \$35,663

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 2021 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 1.5-story dwelling of frame exterior construction with 1,296 square feet of living area. The dwelling was constructed in 1929. Features of the home include a basement, central air conditioning and a 360 square foot garage. The property has an approximately 9,148 square foot site and is located in Aurora, Aurora 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 10, 2020 for a price of \$107,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold with help from a Realtor and was advertised in the Multiple Listing Service (MLS). The appellant submitted the subject's MLS sheet which disclosed the subject was bank owned at the time of sale, had a marketing period of 86 days, and was sold in "as is" condition. The original list price of the subject property was \$115,000. The settlement statement submitted by the

appellant reported commissions were paid to real estate agents and reiterated the sale date and price.

In further support of the subject's market value, the appellant submitted information on three comparable sales located within 0.84 of a mile from the subject property that have varying degrees of similarity to the subject. The properties sold from June 2020 to September 2021 for prices ranging from \$85,000 to \$97,000 or from \$67.14 to \$80.42 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$32,330 which reflects a market value of \$97,000 or \$74.85 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,663 which reflects a market value of \$125,002 or \$96.45 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Kane County of 33.33% 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 comparables located within 0.23 of a mile from the subject property that have varying degrees of similarity to the subject.<sup>1</sup> The properties sold from March to October 2019 for prices ranging from \$155,000 to \$165,000 or from \$121.28 to \$143.23 per square foot of living area, land included.

The board of review also submitted comments arguing the subject property sold in 2016 for a price of \$122,000 and that the 2020 sale of the subject represents a foreclosure which the board of review contends "typically sell for under market value" in the subject's area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney argued the recent sale price of the subject property is the best evidence of fair market value, that the board of review did not dispute the recent sale of the subject nor was any evidence submitted that indicated the sale was invalid. Counsel critiqued the board of review's comparable sales evidence arguing each of the properties sold in 2019, less proximate to the January 1, 2021 assessment date than the appellant's comparables. Counsel also contended that all of the appellant's comparable sales are below the recent sale price of the subject, which serves as evidence that the recent sale is indicative of market value.

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

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<sup>1</sup> The board of review also submitted equity comparables which are not responsive to the appellant's overvaluation argument and, therefore, shall not be analyzed.

The Board finds the best evidence of market value to be the purchase of the subject property in February 2020 for a price of \$107,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor and had been advertised in the Multiple Listing Service. The appellant submitted a copy of the MLS sheet indicating the subject had been actively marketed for a period of 86 days. In further support of the transaction the appellant submitted a copy of the settlement statement which disclosed that commissions were paid to real estate professionals. The Board finds the board of review did not present any evidence challenging the arm's length nature of the transaction and that the parties' comparable sales evidence does not overcome the recent sale evidence of the subject property. The Board finds the purchase price is below the market value reflected by the assessment. Based on this record the Board finds the subject property had a market value of \$107,000 as of January 1, 2021. Since market value has been determined the 2021 three year average median level of assessment for Kane County of 33.33% 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:

November 21, 2023



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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COUNTY

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