



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

APPELLANT: Wendy Hinojosa
DOCKET NO.: 11-01842.001-R-1
PARCEL NO.: 05-11-228-002

The parties of record before the Property Tax Appeal Board are Wendy Hinojosa, the appellant, and the Kane County Board of Review.

Based on the facts and exhibits presented, 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: \$33,332
IMPR.: \$122,553
TOTAL: \$155,885

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 2011 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 one-story and part two-story dwelling of frame and masonry construction with 3,358 square feet of living area.¹ The dwelling was constructed in

¹ The appellant reported a dwelling size of 3,327 square feet whereas the assessing officials report a dwelling size of 3,358 square feet. In the absence of substantive dwelling size evidence from either party, the Board

2010. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached three-car garage. The property has a .27-acre site and is located in Elgin, Plato Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located in the same subdivision as the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$103,000 which would reflect a market value of approximately \$309,000 or \$92.02 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,885. The subject's assessment reflects a market value of \$469,109 or \$139.70 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Kane County of 33.23% as determined by the Illinois Department of Revenue.

As to the appellant's data, the board of review submitted a memorandum from Janet M W Roush, the Plato Township Assessor, discussing the mass appraisal system and the use of sales from 2008, 2009 and 2010 in arriving at assessments. In addition, Roush noted that appellant's comparables #3 and #4 sold in 2012 and her comparable #3 was from October 2011. She further asserted that appellant's comparables #1 and #4 were not custom homes like the subject. Additionally, she reported that appellant's comparable #4 which sold in 2012 for \$295,000 had sold in 2008 for \$471,800.

In support of its contention of the correct assessment, the board of review submitted a grid analysis of five comparable sales. Based upon the foregoing data, the board of review requested confirmation of the subject's assessment.

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

has accepted the data provided by the board of review and further notes that the slight size discrepancy is not pivotal to a determination of the correct assessment of the subject property.

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 a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight in its analysis to appellant's comparable #4 and to board of review comparable #2 as each of these homes is substantially larger than the subject dwelling.

The Board finds the best evidence of market value to be the remaining seven comparables presented by both parties. These comparables range in size from 3,154 to 3,612 square feet of living area. Each home has at least one fireplace, central air conditioning and a garage. These similar comparables sold between May 2010 and February 2012 for prices ranging from \$300,000 to \$571,855 or from \$95.12 to \$158.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$469,109 or \$139.70 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Furthermore, after considering adjustments for differences between the subject and these most similar comparables and giving due consideration to the fact that the subject was newly constructed in 2010 like several of the board of review's comparable sales, the Board finds that the appellant has not established overvaluation of the subject property by a preponderance of the evidence.

Based on this record 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING:

C E R T I F I C A T I O N

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: May 21, 2014

Allen Castrovillari

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 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 the subsequent year 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.

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.