



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

APPELLANT: Jose A. Alvarez  
DOCKET NO.: 12-01230.001-R-1  
PARCEL NO.: 06-12-460-012

The parties of record before the Property Tax Appeal Board are Jose A. Alvarez, the appellant, by attorney Jerri K. Bush of Chicago, 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:** \$ 7,294  
**IMPR.:** \$ 23,772  
**TOTAL:** \$ 31,066

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 2012 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 construction with 727 square feet of living area. The dwelling was constructed in 1920. Features of the property include central air conditioning, a finished a basement and a detached garage with 180 square feet. The property has an 8,712 square foot site and is located in Elgin, Elgin 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 in February 2009 for a price of \$52,500. The appellant also submitted a comparative market analysis using five comparable sales improved with dwellings that ranged in size from 720 to 850 square feet of living area. Three comparables were described as being built from 1920 to 1950; no age was given for comparables #1 and #2. Based on this evidence, the appellant requested the subject's assessment be reduced to \$14,332.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,066. The subject's assessment reflects a market value of \$93,151 or \$128.13 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Kane County of 33.35% as determined by the Illinois Department of Revenue.

In rebuttal the board of review provided a statement from the Elgin Township Assessor asserting the sale of the subject was a foreclosure. The assessor also asserted the appellant provided information on other foreclosures, short sales and Bank REO sales.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales identified by the township assessor. The comparables were improved with one-story dwellings of frame construction that ranged in size from 640 to 808 square feet of living area. The dwellings were constructed from 1918 to 1948. Each comparable had a basement with two being finished and each had a detached garage. The sales occurred from May 2010 to June 2011 for prices ranging from \$85,000 to \$115,000 or from \$130.75 to \$142.33 per square foot of living area, including land. The assessor also prepared an estimate of value for the subject using an annual income of \$11,400 and a gross rent multiplier of 9.

The appellant's counsel submitted rebuttal comments asserting the subject's 2009 sale was within the three year sales ratio period. Counsel further asserted that if some of the appellant's comparables are foreclosures or short sales, section 16-55(b) of the Property Tax Code provides that the board of review must include compulsory sales in reviewing and correcting assessments.

**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 Board finds the best evidence of market value in the record to be the three comparable sales submitted by the board of review. These comparables were relatively similar to the subject in style, construction, features, age and land area. These properties also sold more proximate in time to the assessment date at issue than did the subject property. The comparables sold for prices ranging from \$130.75 to \$142.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$128.13 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. The Board gave less weight to the comparable sales contained in the appellant's comparative market analysis due to the limited descriptive data provided for each of the sales. 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. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

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: January 23, 2015

*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.