



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

APPELLANT: Juan Fernandez  
DOCKET NO.: 12-01492.001-R-1  
PARCEL NO.: 06-13-352-120

The parties of record before the Property Tax Appeal Board are Juan Fernandez, the appellant, by attorney Jerri K. Bush in 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:** \$14,530  
**IMPR.:** \$41,938  
**TOTAL:** \$56,468

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<sup>1</sup> consists of a three-story townhome of brick construction with 1,970 square feet of living area. The

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<sup>1</sup> The description of the subject property is drawn from the appellant's submission of a Multiple Listing Service data sheet and printout from Elgin Township since the board of review mis-described the subject property and failed to provide a copy of the subject's property record card.

dwelling was constructed in 2006. Features of the home include central air conditioning and an attached 376 square foot garage. The property is located in Elgin, Elgin Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant completed Section IV - Recent Sale Data concerning the August 1, 2010 purchase of the subject property for \$110,000. The appellant also submitted information on six comparable sales. Two of the comparables are located on the same street as the subject property. The sales occurred between March 2011 and May 2012 for prices ranging from \$114,900 to \$142,000. Based on this evidence, the appellant requested a total assessment reflective of the subject's purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,468. The subject's assessment reflects a market value of \$169,319 or \$85.95 per square foot of living area, including land, 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 a memorandum, the board of review contended that the subject's purchase price was a foreclosure sale sold in "as-is" condition. Moreover, the memorandum contended that the appellant's comparable sales were foreclosure or short sale properties, some of which sold in 2012 and had limited time on the market from 11 to 107 days. Some of the comparables were sold in "as-is" condition or were noted to need "TLC."

In support of its contention of the correct assessment the board of review submitted information on five comparable sales that occurred between March 2010 and November 2011 for prices ranging from \$175,000 to \$235,000. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that the sale price of the subject property was an arm's-length transaction which is synonymous with fair cash value as determined by case law applying the provisions of the Property Tax Code.

Counsel also noted that the subject property was incorrectly described in the board of review's submission as a property

located at 132 Kimball Street in Elgin whereas the subject is a property at 138 Dawson Drive in Elgin.

### 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 has given little weight to the August 2010 purchase price of the subject property because the date of sale is remote in time from the assessment date of January 1, 2012 and thus less likely to be indicative of the subject's estimated market value. Similarly, the Board has given little weight to board of review comparable sales #1, #2 and #3 because these sales occurred in March and June 2010, dates which are similarly remote in time from the valuation date at issue.

Due to lack of descriptive data, the Board has given reduced weight to the appellant's comparable sales. The only data reported is a street address, dwelling size and both list and sale prices along with a date of sale. The appellant failed to disclose proximity, design, age and features for comparison to the subject property.

The Board finds the best evidence of market value to be board of review comparable sales #4 and #5 which sales were also proximate in time to the valuation date of January 1, 2012. These most similar comparables sold for prices of \$175,000 and \$185,000 or for \$88.61 and \$93.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$169,319 or \$85.95 per square foot of living area, including land, which is below the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence 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.

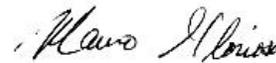
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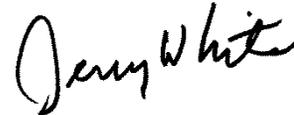
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DISSENTING: \_\_\_\_\_

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: June 26, 2015



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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.