



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

APPELLANT: Worth Hill  
DOCKET NO.: 10-01467.001-R-1  
PARCEL NO.: 02-02-334-003

The parties of record before the Property Tax Appeal Board are Worth Hill, the appellant, by attorney Ronald M. Justin of RMR Property Tax Solutions in Hawthorn Woods; and the Kendall County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the **Kendall** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$18,101  
IMPR.: \$36,877  
TOTAL: \$54,978**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Kendall County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 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 two-story dwelling of frame construction with 2,472 square feet of living area. The dwelling was constructed in 2003. Features of the home include

an unfinished lookout basement, central air conditioning and a 460 square foot garage. The property has an 8,696 square foot site and is located in Montgomery, Bristol Township, Kendall County.

The appellant, through counsel, appeared at hearing contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 29, 2009 for a price of \$165,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

Under questioning by the Kendall County Assistant State's Attorney, the appellant's counsel stated that he had not been in the subject dwelling and did not know if there were any condition issues affecting the subject's sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,898. The subject's assessment reflects a market value of \$239,790 or \$97.00 per square foot of living area, land included, when using the 2010 three year average median level of assessment for Kendall County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales from the subject's neighborhood.

The Kendall County Assistant State's Attorney called Kendall County Chief County Assessment Officer, Andy Nicolotti, as a witness. Nicolotti testified that the subject was sold as a "HUD" foreclosure sale, which he considered not reflective of market value. Nicolotti further testified that he has not been inside the subject dwelling and is unaware of any condition issues.

#### **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.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds the best evidence of market value to be the purchase price of the subject property in January, 2009 for a price of \$165,000. 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, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 57 days. In further support of the transaction, the appellant submitted a copy of the Multiple Listing Service data sheet disclosing the subject's original listing price of \$233,000 on September 19, 2008. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any credible evidence to challenge the arm's length nature of the transaction. Based on this record the Board finds the subject property had a market value of \$165,000 as of January 1, 2010. Since market value has been determined the 2010 three year average median level of assessment for Kendall County of 33.32% 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.



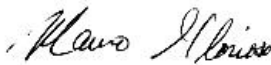
Chairman



Member



Member



Member



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



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.