



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

APPELLANT: John Holden  
DOCKET NO.: 11-06046.001-R-1  
PARCEL NO.: 05-04-408-002

The parties of record before the Property Tax Appeal Board are John Holden, the appellant, 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:** \$17,581  
**IMPR.:** \$48,693  
**TOTAL:** \$66,274

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed this 2011 appeal pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) from a decision of the Property Tax Appeal Board issued with regard to the 2010 assessment. 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 brick construction with approximately 3,160 square feet of living area.<sup>1</sup> The dwelling

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<sup>1</sup> The appellant submitted an appraisal with a dwelling size of 3,137 square feet which was supported by a schematic drawing. The assessing officials reported a dwelling size of 3,183 square feet of living area supported by a

was constructed in 2005. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 12,701 square foot site and is located in Yorkville, Kendall Township, Kendall County.

The appellant contends both overvaluation and lack of assessment uniformity as bases of the appeal along with asserting a contention of law. The appellant's brief to support the contention of law argues that market values have been decreasing since the subject property was purchased in 2009. Although the assessing officials reportedly utilize three-years' of sales to modify assessments to be reflective of market values, the appellant contends the recent decreasing sales prices should be taken into consideration given current market trends.

In support of the overvaluation argument, the appellant (1) completed Section IV - Recent Sale Data concerning the July 20, 2009 purchase of the subject property for \$160,000; (2) completed Section V of the appeal petition with three comparable sales; and (3) submitted a copy of an appraisal of the subject property with an estimated market value of \$210,000 as of October 26, 2012.

In support of the lack of assessment uniformity argument, the appellant provided assessment data in the Section V grid analysis concerning the same three properties that were presented as comparable sales.

Based on this evidence and argument, the appellant requested an improvement assessment of \$35,909 or \$11.36 per square foot of living area or a total assessment of \$53,456 which would reflect a market value of approximately \$160,368 or \$50.75 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 \$87,525. The subject's assessment reflects a market value of \$262,917 or \$83.20 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Kendall County of 33.29% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$69,591 or \$22.02 per square foot of living area.

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schematic drawing on the property record. The Board finds the slight dispute concerning the dwelling size does not prevent determining the correct assessment of the subject property.

In response to the appeal, the board of review proposed to reduce the subject's assessment to \$70,217 which would reflect a market value of approximately \$210,651 or \$66.66 per square foot of living area, including land. The appellant was informed of this proposed assessment reduction and rejected the offer.

In support of its contention of the correct assessment, the board of review also submitted information on four comparables with both sales and equity data.

Based on the foregoing evidence and argument, the board of review requested that the subject's assessment be reduced to \$70,217.

In rebuttal, the appellant contended the subject's 2011 assessment should be reduced to the 2010 assessment of \$47,456.

The board of review filed surrebuttal noting that 2011 was the start of a new general assessment period which prohibits the 2010 assessment decision from being carried forward further. The board of review also argued that its sale data in this appeal supports the appellant's contention that the 2011 assessment was excessive, although these sales did not support assessing the subject property at its 2009 purchase price. Furthermore, the board of review noted that the appellant's appraisal with an opinion of value for 2012 also did not support the appellant's contention that the subject property has not changed in value since its purchase in 2009.

#### Conclusion of Law

As part of the appeal, the appellant argued that the subject's 2010 favorable assessment should be carried forward to 2011. In this regard, Section 9-155 of the Property Tax Code provides in part that:

Valuation in general assessment years. On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants. . . the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year. . . and assess the property at 33 1/3% of its fair cash value. . . .

35 ILCS 200/9-155. The Property Tax Appeal Board takes notice that 2011 was the start of a new general assessment cycle in

Kendall County. (86 Ill.Admin.Code §1910.90(i); see also 35 ILCS 200/9-215) In this regard, the appellant is not entitled to have the 2010 decision of the Property Tax Appeal Board carried forward to the 2011 assessment year (compare 35 ILCS 200/16-185 - owner occupied residential real estate shall remain the same, subject to equalization, for the remainder of the general assessment period).

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

In light of the lack of proximity in time to the assessment date of January 1, 2011, the Property Tax Appeal Board has given little weight to the appellant's purchase price from July 2009 and to the three comparable sales the appellant presented in the Section V grid analysis which occurred in 2005, 2007 and 2009, respectively. Each of these sales are sufficiently remote in time to be less valid indicators of the subject's market value as of January 1, 2011. The Board has also given reduced weight to board of review comparable sale #1 as this dwelling has a walk-out style basement which differs in design and type from the subject's basement.

The Property Tax Appeal Board finds the best evidence of market value to be board of review comparable sales #2, #3 and #4. Although each comparable has a larger basement than the subject, these homes are similar to the subject in age, design, dwelling size and features. These most similar comparables sold between May 2010 and August 2011 for prices ranging from \$193,500 to \$235,000 or from \$62.91 to \$70.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$262,917 or \$83.20 per square foot of living area, including land, which is above the range established by 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 justified.

The taxpayer also contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the

basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further reduction in the subject's assessment is warranted for lack of uniformity.

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. F...*

Member

*Richard A. ...*

Member

*Mark ...*

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: February 20, 2015

*A. ...*

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.