



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

APPELLANT: Gary Michelson
DOCKET NO.: 12-01408.001-R-1
PARCEL NO.: 05-09-158-026

The parties of record before the Property Tax Appeal Board are Gary Michelson, the appellant, and the Kendall 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 **Kendall** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$7,334
IMPR.: \$33,259
TOTAL: \$40,593

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 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 two-story townhome of frame construction with approximately 1,550 square feet of living area. The townhome was constructed in 2004. Features include a full basement with finished area, central air conditioning and a

450 square foot garage.¹ The property is located in Fox Highlands Condos in Yorkville, Kendall Township, Kendall 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 from .1 of a mile to 5.23-miles from the subject property. The comparable one-story and three, two-story frame dwellings were either 5 or 7 years old. The homes range in size from 1,322 to 1,521 square feet of living area. One comparable has a basement. Each comparable has central air conditioning and a 400 square foot garage. The properties sold between May and October 2011 for prices ranging from \$22,187 to \$90,000 or from \$14.64 to \$68.07 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$20,801 which would reflect a market value of approximately \$62,403 or \$40.26 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 \$40,593. The subject's assessment reflects a market value of \$122,048 or \$78.74 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Kendall County of 33.26% as determined by the Illinois Department of Revenue.

In response, the board of review asserted that only appellant's comparable #4 is located in the subject's neighborhood; however, this is a one-story dwelling as compared to the subject's two-story design. Moreover, the remainder of the appellant's comparable properties are located "in areas that have an SSA. The subject does not have an SSA."

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within two blocks of the subject property. The comparable two-story frame and brick dwellings were either 7 or 9 years old. The homes contain either 1,341 or 1,357 square feet of living area. Each comparable has a basement of 657 or 675 square feet of building area. Each comparable has central air conditioning, a fireplace and a 419 or a 420 square foot

¹ The appellant reported a 400 square foot garage, but provided no evidence of this asserted size. The board of review submitted a property record card with a schematic drawing to support their stated garage size of 450 square feet.

garage. The properties sold between December 2011 and June 2012 for prices ranging from \$92,000 to \$127,000 or from \$67.80 to \$93.59 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant reported the annual SSA fees for his comparables #1 and #3 were \$1,609 and \$1,637.42, respectively. In contrast, the appellant contends that the subject has "a very high Homeowners Association fee" with a monthly assessment of \$205.40. This compares to the monthly assessments of appellant's comparable #1 and #3 of \$171 and \$142, respectively.

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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 through #3 as these properties are all distant from the subject dwelling and lack a basement which is a feature of the subject dwelling. The Board has also given reduced weight to appellant's comparable #4 as this is a dissimilar one-story single-family residential dwelling as compared to the subject's two-story townhome design.

The Board finds the best evidence of market value to be the board of review comparable sales were are located within two blocks of the subject and are similar in size, age, basement foundation and features. These most similar comparables sold between December 2011 and June 2012 for prices ranging from \$92,000 to \$127,000 or from \$67.80 to \$93.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$122,048 or \$78.74 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. 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.

Chairman

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

Acting 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: November 20, 2015

A. Proctor

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.