



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

APPELLANT: Gary & Marcia Wilkins
DOCKET NO.: 12-02478.001-R-1
PARCEL NO.: 02-35-432-010

The parties of record before the Property Tax Appeal Board are Gary & Marcia Wilkins, the appellants, by attorney Kelly A. Helland of the Law Offices of Daniel J. Kramer, in Yorkville; 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: \$ 20,698
IMPR.: \$ 119,498
TOTAL: \$ 140,196

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 assessments 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 is improved with a two-story dwelling of masonry exterior construction containing 3,870 square feet of living area. The dwelling was constructed in 2005. Features of include an unfinished basement, central air conditioning, a

fireplace, a swimming pool, a pool house and a 719 square foot three-car garage. The property has 1.038 acres of land area. The subject property is located in Oswego Township, Kendall County, Illinois.

The appellants argued the subject property was overvalued and inequitably assessed. In support of these claims, the appellant submitted sales and assessment information on four comparables. The comparables are located in close proximity to the subject. The comparables were improved with two-story style dwellings that ranged in size from 2,287 to 3,175 square feet of living area. The dwellings were constructed from 1996 to 2007. Features had varying degrees of similarity when compared to the subject. Sites were reported to be 1+ acre in land area. The comparables had improvement assessments that ranged from \$76,018 to \$103,649 or from \$29.31 to \$33.24 per square foot of living area. The comparables sold from September 2009 to December 2011 for prices ranging from \$298,500 to \$375,000 or from \$94.01 to \$139.92 per square foot of living area including land.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,196. The subject's assessment reflects a market value of \$421,515 or \$108.92 per square foot of living area including land when applying the 2012 three-year average median level of assessment for Kendall County of 33.26% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1). The subject property has an improvement assessment of \$119,498 or \$30.88 per square foot of living area.

To demonstrate the subject property's assessment was reflective of market value and equitably assessed, the board of review submitted information on three comparables located within the subject's subdivision. The comparables were improved with two-story frame or brick and frame dwellings that range in size from 3,680 to 3,834 square feet of living area. The comparables were constructed from 1986 to 2004. Features had varying degrees of similarity when compared to the subject. These properties had sites that ranged in size from 42,042 to 90,048 square feet of land area. The comparables had improvement assessments that ranged from \$105,007 to \$140,816 or from \$27.39 to \$37.53 per square foot of living area. The comparables sold from June 2011 to May 2012 for prices ranging from \$350,000 to \$452,500 or from \$91.29 to \$120.60 per square foot of living area including land.

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

Conclusion of Law

The taxpayers argued in part assessment inequity as the 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). The Board finds the appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted on this basis.

The parties submitted seven suggested assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants. All the comparables are smaller in dwelling size and had fewer amenities when compared to the subject. The Board also gave less weight to comparable #2 submitted by the board of review due to older age and superior walkout basement when compared to the subject. The Board finds comparables #1 and #3 submitted by the board of review were most similar to the subject property in location, style, age, size and features. These comparables had improvement assessments of \$105,007 and \$140,816 or \$27.39 and \$37.53 per square foot of living area. The subject's improvement assessment of \$119,498 or \$30.88 per square foot of living area is supported by the most similar comparables contained in this record. Therefore, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed.

The appellants argued overvaluation as an alternative basis of the appeal. 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted on this basis.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants. All the comparables are smaller in dwelling size and have fewer amenities when compared to the subject. Additionally, comparables #1, #3 and #4 sold in 2009 or 2010, which are dated and less reliable indicators of market value as of the subject's January 1, 2012 assessment date. The Board also gave less weight to comparable #2 submitted by the board of review due to older age, larger site and superior walkout basement when compared to the subject. The Board finds comparables #1 and #3 submitted by the board of review were most similar to the subject property in location, style, age, size, land size and features. These properties sold for prices of \$350,000 and \$452,500 or \$91.29 and \$120.60 per square foot of living area including land. The subject's assessment reflects a market value of \$421,515 or \$108.92 per square foot of living area including land, which is supported by the most similar comparable sales in this record. Based on this record the Board finds no reduction in the subject's assessment is 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.