



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

APPELLANT: Nora & Marco DiPaolo
DOCKET NO.: 12-02730.001-R-1
PARCEL NO.: 3-12-353-057

The parties of record before the Property Tax Appeal Board are Nora & Marco DiPaolo, the appellants; 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: \$21,268
IMPR.: \$54,475
TOTAL: \$75,743

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 2013 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 frame dwelling that contains 2,289 square feet of living area. The dwelling was built in 2007. Features include an unfinished basement, central air conditioning and a 462 square foot garage. The subject

property has a 9,187 square foot site. The subject property is located in Oswego Township, Kendall County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was not reflective of market value. In support of this argument, the appellants submitted three comparable sales located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject. They sold from October 2010 to April 2012 for prices ranging from \$228,000 to \$232,000 or from \$99.27 to \$99.61 per square foot of living area including land.

The appellants also argued the subject's assessment has not decreased at the same percentage rate as the Case Shiller index of home values in the Chicago metropolitan area from 2009 through 2012. The appellants also argued they purchased the least expensive home in 2007 for \$288,440 or \$126.01 per square foot of living area including land, whereas the comparables had an average sale price of \$99.40 per square foot of living area including land. The appellants argued new homes in the subject's subdivision are being offered for sale at \$229,990. The appellants submitted evidence that shows the subject property was advertised for sale in 2009 and 2010 for \$214,900.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$56,769, which reflects an estimated market value of \$170,324 or \$74.41 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$76,241 was disclosed. The subject's assessment reflects an estimated market value of \$229,227 or \$100.14 per square foot of living area including land when applying Kendall County's 2012 three-year average median level of assessment of 33.26%. 86 Ill.Admin.Code §1910.50(c)(1).

In response to the appeal, the board of review submitted comparables #1 and #2 that were submitted by the appellants. The board of review argued these comparable sales support the subject's assessment. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof.

The parties submitted three suggested comparables sales for the Board's consideration. The Board finds the comparables were generally similar to the subject in location, design, dwelling size, land area and features, but were slightly older than the subject. These comparables sold from October 2010 to April 2012 for prices ranging from \$228,000 to \$232,500 or from \$99.27 to \$99.61 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$229,227 or \$100.14 per square foot of living area including land, which falls above the range established by the comparables on a per square foot basis. After considering adjustments to the comparables for differences to the subject, the Board finds a slight reduction in the subject's assessment is warranted. As a final point, the Board finds the assessment requested by the appellants is not supported by the most credible objective evidence contained in this record.

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

Acting Member



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



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.