



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

APPELLANT: Timothy & Denise Uthe
DOCKET NO.: 13-00044.001-R-1
PARCEL NO.: 03-12-228-004

The parties of record before the Property Tax Appeal Board are Timothy & Denise Uthe, 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: \$16,910
IMPR.: \$77,719
TOTAL: \$94,629

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 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 dwelling of brick and frame exterior construction with 3,691 square feet of living area. The dwelling was constructed in 2004. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 634 square foot garage. The property

has an 11,032 square foot site and is located in Aurora, Oswego Township, Kendall County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 12-02606.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$96,667 based upon the evidence submitted by the parties. The appellants submitted an appraisal report of the subject property with an estimated market value of \$275,000 as of July 23, 2012 for this 2013 appeal to demonstrate the subject was overvalued. The appraisal report asserts that the Timothy and Denise Uthe are the owners of record and the occupants of the subject dwelling.

The Board takes notice that 2012 and 2013 are in the same general assessment period in Kendall County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

Based on this evidence, the appellants request a reduction in the subject's assessment to \$86,168. The appellants report this assessment total would reflect the appraised value, less the "6% property value decline from 2012 to 2013" as claimed by the appellants, for a final market value of approximately \$258,504.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,667. The subject's assessment reflects a market value of \$290,117 or \$78.60 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Kendall County of 33.32% as determined by the Illinois Department of Revenue.

The board of review's submission included a property record card for the subject property indicating the mailing address for the appellants is the same as the property address which further indicates this is owner-occupied property.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales with equity data. The comparables are located in the subject's subdivision with parcels ranging in size from 10,000 to 11,877 square feet of land area. The parcels are improved with two-story frame or frame and brick dwellings that were 9 or 10 years old. The homes range in size from 2,931 to 3,236 square feet of living area and feature basements, one of which is a lookout-style. The homes have central air conditioning, a fireplace and

a garage ranging in size from 460 to 648 square feet of building area. The properties sold in October 2012 or July 2013 for prices ranging from \$257,900 to \$280,000 or from \$82.24 to \$92.97 per square foot of living area, including land. These properties have land assessments of \$16,910 each.

Based on the foregoing evidence, the board of review proposed to reduce the subject's land assessment from \$18,948 to \$16,910 "to be uniform with [the] comparables."

The appellants were informed of this proposed assessment reduction to a total assessment of \$94,629 and rejected the proposed reduction on the grounds that it was not a fair representation of the subject's value.

Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 12-02606.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$96,667 based on the evidence submitted by the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The Board further finds that the prior year's decision of \$96,667 should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments, however, the board of review presented evidence that area land assessments in close proximity to the subject property were \$16,910 while the subject property had a 2013 land

assessment of \$18,948. Based on this change in land assessments, the board of review proposed for purposes of land assessment uniformity to reduce the subject's land assessment.

While in accordance with Section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that no change in the subject's 2013 assessment should be made, with the agreement of the Kendall County Board of Review and the board of review's evidence of area land assessments for 2013 that were less than the subject's land assessment, the Property Tax Appeal Board hereby finds that the subject's 2013 assessment should be reduced as proposed by the board of review to reflect a land assessment of \$16,910 for purposes 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.

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.