



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

APPELLANT: Larry & Mary Dalton
DOCKET NO.: 13-02650.001-R-1
PARCEL NO.: 04-21-125-033

The parties of record before the Property Tax Appeal Board are Larry & Mary Dalton, 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: \$14,258
IMPR: \$110,208
TOTAL: \$124,466

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 is improved with a residential dwelling and has a 48,626 square foot site. The dwelling is a one-story brick and frame home that was built in 2005. The dwelling contains 2,840 square feet of living area and features a full

lookout-style basement, central air conditioning, a fireplace and a 1,868 square foot garage. The property is located in Oak Millbrook, Fox 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 12-02558.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$124,466 based upon the signed stipulation submitted by the parties.¹

The basis of this 2013 assessment appeal filed by the appellants was stated in Section 2d of the Residential Appeal petition as "assessment equity." In support of this inequity argument, the appellants submitted evidence of changes in land assessments from tax year 2012 to tax year 2013 within the Estates of Millbrook for 28 parcels. The appellants contend that 28 vacant parcels from among 175 area (subdivision) parcels were reduced by the assessing officials to \$7,000 for each parcel (see newspaper publication). In further support, the appellants submitted a grid analysis of four equity comparables. The four vacant parcels range in land size from 45,194 to 57,888 square feet of land area. Each vacant land comparable has a reported land assessment of \$7,000 whereas the subject parcel of 48,626 square feet of land area has a land assessment of \$14,276. Based on this evidence, the appellants contend that they have demonstrated the subject's land is inequitably assessed.

In addition, the appellants submitted a grid analysis of five vacant land sales in Estates of Millbrook consisting of vacant parcels of unknown size which sold between January 2011 and November 2012 for prices ranging from \$7,000 to \$59,000. The appellants calculated and reported the "average" sale price of these five lots was \$23,400. The subject's land assessment reflects a market value of approximately \$42,828.

Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$7,000 which would result in a total assessment of \$120,660.

The Property Tax Appeal Board takes notice that tax years 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).

¹ The appellant(s) were represented in the 2012 assessment appeal before the Property Tax Appeal Board by Attorney Terrence J. Benshoof.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,660. The subject's total assessment reflects a market value of \$383,133 or \$134.91 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.

In response to the appellants' evidence, the board of review noted that the appellants presented vacant land parcels, not parcels that are improved with a dwelling like the subject property. Furthermore, the board of review contends that the vacant parcels cited by the appellants were reduced by the Kendall County Board of Review based upon an appraisal of those parcels.

As further support for their position in response to this evidence, the board of review cited to Showplace Theatre v. Property Tax Appeal Board, 145 Ill. App. 3d 774 (2nd Dist. 1986), for the proposition that an appeal of an improved property includes both the land and improvement(s) and the owner/taxpayer cannot limit the review to a portion of the assessment calculation.

In further support of its contention of the correct assessment the board of review submitted a grid analysis of four comparable improved sales located in the subject's subdivision. The comparable parcels that range in size from 46,245 to 49,001 square feet of land area are improved with one-story brick and frame dwellings that were 5 to 9 years old. The dwellings range in size from 1,958 to 2,507 square feet of living area and feature basements, one of which is a walkout style and one of which is a lookout style. Each home has central air conditioning, a fireplace and a garage ranging in size from 771 to 939 square feet of building area. These properties sold between May and December 2013 for prices ranging from \$307,500 to \$390,000 or from \$145.39 to \$162.98 per square foot of living area, including land. Since the subject has an estimated market value based on its assessment of \$383,133 or \$134.91 per square foot of living area, land included, which in terms of overall value is within the range of these comparable sales and below the sales on a per-square-foot basis, the board of review contends the subject is properly assessed.

In addition, the board of review's grid analysis presented the improved land parcels which range in size from 46,245 to 49,001 square feet of land area and have land assessments of either

\$12,789 or \$13,525 which is from \$0.26 to \$0.29 per square foot of land area. Since the subject has a land assessment of \$14,276 or \$0.29 per square foot of land area, the subject's land assessment is also within the range of improved area land comparables.

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

In written rebuttal, the appellants contend that "in the past" the assessor has valued the land the same for vacant or improved lots. Of 175 lots in the subdivision, approximately 80 lots are vacant. The appellants also submitted documentation regarding the appellants' comparables #3 and #4 which reflect both their 2012 assessments of \$18,757 and \$14,392 which were each reduced for 2013 to \$7,000.

Lastly, at the request of the Property Tax Appeal Board, the Kendall County Chief County Assessment Officer, Andy Nicoletti, confirmed that no equalization factor was applied for 2013 in Fox Township. (See 86 Ill.Admin.Code §1910.67(k)(3))

Conclusion of Law

As to the appellants' effort to appeal only the subject's land assessment and the board of review's response citing case precedent, the Property Tax Appeal Board finds that in Showplace Theatre v. Property Tax Appeal Board, 145 Ill. App. 3d 774 (2nd Dist. 1986), the appellant similarly only appealed the land value. The basis for judicial review was whether the owner/taxpayer, Showplace, could appeal only the land valuation, thereby limiting the Property Tax Appeal Board's jurisdiction. The Appellate Court affirmed the Property Tax Appeal Board's decision of reducing the subject's land assessment, but increasing the improvement assessment based on its recent sale. The Appellate Court found assessments are based on real property consisting of both land and improvements. An appeal to the Property Tax Appeal Board includes both the land and improvements and together they constitute a single assessment. Likewise, in National City Bank Of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002), the court held the Property Tax Appeal Board was amply justified in giving little weight to valuation evidence since it valued only part of the property. The court did not find any error by the Property Tax Appeal Board in rejecting a "piecemeal approach" by which the petitioner sought to challenge the valuation of only a portion of the entire property.

For purposes of the merits of this 2013 assessment, the Property Tax Appeal Board finds that the subject property was the subject matter of an appeal before the Board the prior tax year under Docket Number 12-02558.001-R-1. In that 2012 appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$124,466 based on the signed stipulation 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 should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2012 and 2013 are within the same general assessment period in Kendall County. The record contains no evidence indicating that the assessment year in question is in a different general assessment period and no equalization factor was applied. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding.

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



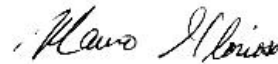
Member



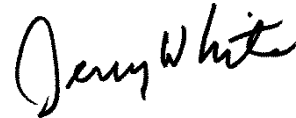
Member



Acting Member



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.