



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

APPELLANT: Nam Vo  
DOCKET NO.: 13-02690.001-R-1  
PARCEL NO.: 03-12-376-002

The parties of record before the Property Tax Appeal Board are Nam Vo, the appellant, by attorney Jerri K. Bush, in Chicago, 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:** \$23,380  
**IMPR.:** \$63,817  
**TOTAL:** \$87,197

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 single-family dwelling of frame construction with 2,415 square feet of living area. The dwelling was constructed in 2009. Features of the home include a full walkout-style basement, central air conditioning and an attached three-car garage of 671 square feet of building area. The property has a 10,199 square foot site and is located in Oswego, Oswego Township, Kendall County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 1.4 to 1.8-miles from the subject property. The comparables consist of two-story frame or frame and brick dwellings that range in size from 2,260 to 2,633 square feet of living area. The appellant did not report the age of the subject or comparable properties, but the comparables each have full or partial basements, central air conditioning and a two-car garage. Two of the comparables have one and two fireplaces. The properties sold between August 2012 and March 2013 for prices ranging from \$152,200 to \$180,000 or from \$67.35 to \$72.59 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$54,995 which would reflect a market value of approximately \$164,985 or \$68.32 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 \$87,197. The subject's assessment reflects a market value of \$261,696 or \$108.36 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, the board of review noted that each of the appellant's comparable properties is located outside of the subject's subdivision.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the subject's neighborhood. The comparables consist of two-story frame and brick dwellings that were built between 2006 and 2008. The homes range in size from 2,340 to 2,605 square feet of living area and feature full walkout-out or lookout-style basements. The homes have central air conditioning, a fireplace and a garage of either 450 or 451 square feet of building area. The properties sold between September 2012 and November 2013 for prices ranging from \$272,500 to \$318,000 or from \$110.07 to \$122.07 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.

#### **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.

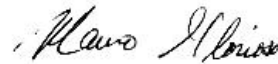
The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable properties which are distant from the subject property by more than one mile. In addition, the appellant failed to report sufficient details of the comparables in terms of age of construction and type of basement for purposes of a thorough analysis of similarities and/or dissimilarities to the subject dwelling.

The Board finds the best evidence of market value to be the board of review comparable sales which bracket the subject dwelling in size and three of which have similar walkout-style basements like the subject. These four most similar comparables sold between September 2012 and November 2013 for prices ranging from \$272,500 to \$318,000 or from \$110.07 to \$122.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$261,696 or \$108.36 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. 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.

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Chairman

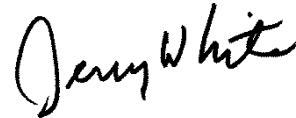




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Member

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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



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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.