



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

APPELLANT: Richard Krey  
DOCKET NO.: 13-02698.001-R-1  
PARCEL NO.: 02-02-404-028

The parties of record before the Property Tax Appeal Board are Richard Krey, 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:** \$4,677  
**IMPR.:** \$24,061  
**TOTAL:** \$28,738

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 one-story duplex dwelling of frame exterior construction with 1,078 square feet of living area. The dwelling was constructed in 2003. Features of the home include a crawl-space foundation, central air conditioning and an attached 451 square foot garage. The property has a

4,790 square foot site and is located in Montgomery, Bristol Township, Kendall County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .8 of a mile of the subject property. The comparable one-story frame or frame and brick dwellings range in size from 934 to 1,200 square feet of living area and feature central air conditioning and a one-car garage. One of the comparables also has a fireplace. The properties sold between May 2012 and January 2013 for prices ranging from \$37,100 to \$63,195 or from \$38.81 to \$59.38 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$18,332 which would reflect a market value of approximately \$54,996 or \$51.02 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 \$28,738. The subject's assessment reflects a market value of \$86,248 or \$80.01 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales located within  $\frac{3}{4}$  of a mile of the subject property. Comparable sales #1 and #2 were reported by the board of review to be the "same model" as the subject dwelling. The comparable homes consist of one-story frame dwellings that contain either 934 or 1,078 square feet of living area. Each home has central air conditioning and a garage of either 200 or 451 square feet of building area. The comparables sold between March 2012 and May 2013 for prices ranging from \$64,000 to \$92,000 or from \$68.52 to \$85.34 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 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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #5 which with 1,200 square feet of living area is larger than the subject dwelling and this home also is of brick and frame construction as compared to the subject's all frame construction.

The remaining eight comparables have varying degrees of similarity to the subject dwelling in size and features. These comparables sold between March 2012 and May 2013 for prices ranging from \$37,100 to \$92,000 or from \$38.81 to \$85.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$86,248 or \$80.01 per square foot of living area, including land, which is within the range established by the comparable sales in this record and well-supported by the two most similar dwellings of board of review comparables #1 and #2. 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

*K. L. Fan*

*Klaus Albrecht*

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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*

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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.