



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

APPELLANT: Richard Krey  
DOCKET NO.: 13-02701.001-R-1  
PARCEL NO.: 02-01-376-034

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:** \$4,279  
**IMPR.:** \$30,226  
**TOTAL:** \$34,505

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 duplex dwelling of frame construction with 1,700 square feet of living area. The dwelling was constructed in 2002. Features of the home include a crawl-space foundation, central air conditioning and an attached 418 square foot garage. The property has a 4,485

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 four comparable sales located from .8 of a mile to 1.8-miles from the subject property. The comparables consist of two-story frame dwellings that range in size from 1,393 to 1,784 square feet of living area. The appellant did not report the ages of the dwellings, but the features include central air conditioning and a one-car or a two-car garage. The properties sold between April 2012 and December 2012 for prices ranging from \$67,000 to \$79,900 or from \$40.28 to \$48.81 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$23,831 which would reflect a market value of approximately \$71,493 or \$42.05 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 \$34,505. The subject's assessment reflects a market value of \$103,556 or \$60.92 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 in the subject's neighborhood. Each of the comparables are the "same model" as the subject dwelling and located within 900 feet of the subject. The comparables consist of two-story frame dwellings that contain either 1,700 or 1,718 square feet of living area. The dwellings were built between 2001 and 2006 and feature central air conditioning and a 418 square foot garage. Three of the comparables also have a fireplace. These properties sold between July 2012 and February 2013 for prices ranging from \$96,900 to \$119,600 or from \$56.40 to \$70.35 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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the appellant's comparables which are distant from the subject, differ in dwelling size and/or in garage size.

The Board finds the best evidence of market value to be the board of review comparable sales which are very similar to the subject dwelling in size, age and/or features. These most similar comparables sold between July 2012 and February 2013 for prices ranging from \$96,900 to \$119,600 or from \$56.40 to \$70.35 per square foot of living area, including land, which dates of sale bracket the valuation date at issue of January 1, 2013. The subject's assessment reflects a market value of \$103,556 or \$60.92 per square foot of living area, including land, which is well within the range established by these best comparable sales in the record both in terms of overall value and on a per-square-foot basis. 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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Member



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Acting Member



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Member



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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



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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.