



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

APPELLANT: Ronaldo Coloma
DOCKET NO.: 13-02705.001-R-1
PARCEL NO.: 02-11-351-054

The parties of record before the Property Tax Appeal Board are Ronaldo Coloma, the appellant,¹ 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: \$5,254
IMPR.: \$22,903
TOTAL: \$28,157

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 condominium of brick and frame exterior construction with 1,656 square feet of living area.² The condominium was constructed in 2010. Features of the unit include central air conditioning and a 400 square foot garage. The property is located in Yorkville, Bristol Township, Kendall County.

¹ Attorney Jerri K. Bush withdrew as counsel of record for the appellant by a filing dated March 14, 2016.

² The appellant reported a dwelling size of 1,620 square feet, but provided a printout of an online property record card depicting a dwelling size of 1,656 square feet of living area. The board of review also submitted a copy of the subject's property record card that depicted a dwelling size of 1,656 square feet.

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 .3 of a mile of the subject. The comparables consist of two-story frame, brick or frame and masonry dwellings. The comparables range in size from 1,120 to 1,657 square feet of living area. Each comparable has a full basement. Three of the comparables have central air conditioning and each has a two-car garage. The properties sold between March 2012 and September 2013 for prices ranging from \$55,000 to \$64,000 or from \$33.48 to \$55.36 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$20,664 or a market value of approximately \$61,992.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,000. The subject's assessment reflects a market value of \$93,037 or \$56.18 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 subdivision of Mill Crossing at Grande Reserve. The comparables consist of two-story brick and frame dwellings that contain 1,656 square feet of living area. Each dwelling has central air conditioning and a 400 square foot garage. The properties sold between March 2012 and January 2013 for prices ranging from \$76,000 to \$93,000 or from \$45.89 to \$56.16 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #4 as these dwellings differ in size when compared to the subject and the remaining comparable properties in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #5 along with the board of review comparable sales. These seven most similar comparables sold between March 2012 and January 2013 for prices ranging from \$55,000 to \$93,000 or from \$33.48 to \$56.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$93,037 or \$56.18 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering adjustments to the comparables and finding that there was only one comparable, board of review #2, with a sale price of \$93,000, the Board finds that a reduction in the subject's assessment is justified given the majority of the similar sales in the record.

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.

Mark Allison

Chairman

[Signature]

Member

Member

[Signature]

Member

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: May 20, 2016

[Signature]

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.