



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

APPELLANT: Jamie Cool
DOCKET NO.: 14-01711.001-R-1
PARCEL NO.: 02-12-153-006

The parties of record before the Property Tax Appeal Board are Jamie Cool, the appellant, by attorney W.T. Godbolt of W.T. Godbolt, Esq. Ltd., in Homewood; and the Kendall County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$ 9,354
IMPR.: \$44,835
TOTAL: \$54,189

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 2014 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 dwelling of frame and brick exterior construction that has 2,108 square feet of living area. The dwelling was constructed in 2005. Features include an unfinished basement, central air conditioning and a 400 square foot garage. The subject has a 6,752 square foot site. The subject property is located in Bristol Township, Kendall County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a "Comparative Market Analysis" of 10 comparable sales that was prepared by a local realtor. The analysis did not provide a description for the subject property. The comparables' proximate location in relation to the subject was not disclosed. The comparables are comprised of two-story dwellings of vinyl, aluminum or frame exterior construction that were reported to range from 6 to 100+

years old. Features had varying degrees of similarity when compared to the subject. The dwellings were reported to range in size from 1,200 to 2,048 square feet of living area. Site sizes were reported to range from less than .25 of an acre to .49 of an acre of land area. The comparables sold from September 2012 to April 2014 for prices ranging from \$110,000 to \$142,000. Based on these sales, the analysis conveys a suggested marketing price of \$126,350. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$54,189. The subject's assessment reflects an estimated market value of \$162,486 or \$77.08 per square foot of living area including land when applying Kendall County's 2014 three-year average median level of assessment of 33.35%.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal and four comparable sales located in close proximity within the subject's subdivision. The comparables are composed of two-story dwellings of frame or brick and frame exterior construction that were built in 2004 or 2005. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,792 to 2,528 square feet of living area and are situated on sites that contain from 6,690 to 11,492 square feet of land area. The comparables sold from June 2013 to June 2014 for prices ranging from \$181,000 to \$215,000 or from \$77.14 to \$119.98 per square foot of living area including land.

With respect to the appellant's evidence, the board of review argued the comparable contained within the appellant's Comparative Market Analysis are located from 2 to 5 miles from the subject; the comparables are much smaller than the subject; and some comparables are older in age than the subject. 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 failed to meet this burden of proof.

The appellant submitted a "Comparative Market Analysis" of 10 comparable sales that was prepared by a local realtor and the board of review submitted four comparable sales to support their positions before the Property Tax Appeal Board. The Board gave less weight to the "Comparative Market Analysis" submitted by the appellant. The comparable sales utilized are located 2 to 5 miles from the subject property. Based on the evidence submitted by the board of review, clearly there were similar sales available for comparison to the subject that were located more proximate in location to the subject property. Comparables #1, #2, #5 and #9 are older in age when compared to the subject. Comparables #1, #2, #3, #4, #6, #7, #8, #9, and #10 are smaller in dwelling size when compared to the subject. Comparables #7 and #10 do not have basements and comparables #3, #6, #8 and #10 do not have a garage, inferior to the subject. Comparables #2, #3, #5, #6, #8, and #10 sold in 2012, which are dated and less indicative of

market value as of the subject's January 1, 2014 assessment date. Finally, the "Comparative Market Analysis" fails to provide a description of the subject property, which further detracts from the weight of the evidence.

The Property Tax Appeal Board finds the comparables submitted by the board of review are most similar when compared to the subject in location, land area, design, age, dwelling size, features, and sold most proximate in time to the subject's January 1, 2014 assessment date. These comparables sold from June 2013 to June 2014 for prices ranging from \$181,000 to \$215,000 or from \$77.14 to \$119.98 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$162,486 or \$77.08 per square foot of living area including land, which falls below the range established by the most similar comparable sales contained in this record. This evidence suggests the subject property may be undervalued. Based on a preponderance of the most credible market value evidence contained in this record, the Board finds no reduction in the subject's assessment is 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.



Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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: January 27, 2017



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.