



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

APPELLANT: Tim Brummerstedt
DOCKET NO.: 14-02008.001-R-1
PARCEL NO.: 05-09-251-006

The parties of record before the Property Tax Appeal Board are Tim Brummerstedt, the appellant, 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: \$11,610
IMPR.: \$53,950
TOTAL: \$65,560

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 is improved with a part two-story and part one-story dwelling of frame and brick exterior construction with 2,634 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement, central air conditioning, one fireplace and a three-car attached garage with 725 square feet of building area. The property is located in Yorkville, Kendall Township, Kendall County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant disclosed the subject property was purchased in August 2012 for a price of \$155,000 and submitted information on three comparable sales. The appellant completed Section IV - Recent Sale Data of the appeal disclosing

the seller was the Federal National Mortgage Association, the property was sold through a Realtor, the property was advertised in the Multiple Listing Service (MLS) and had been on the market 107 days. The appellant also submitted a copy of the closing statement, a copy of the subject's MLS listing sheet and a copy of the subject's Listing & Property History Report. The MLS listing sheet for the subject property indicated the property was "REO/Lender Owned, Pre-Foreclosure."

The three comparable sales were improved with two-story dwellings of vinyl siding or brick exterior construction that ranged in size from 2,688 to 3,200 square feet of living area. The comparables were similar to the subject in age and features with the exception one comparable had a two-car garage and another comparable did not have a fireplace. The sales occurred from January 2013 to October 2013 for prices ranging from \$171,000 to \$190,000 or from \$56.25 to \$63.62 per square foot of living area, including land. The appellant submitted copies of the MLS listing sheets for the comparable sales disclosing that one transaction was a short sale and two comparables were described as "REO/Lender Owned."

The appellant also submitted copies of two decisions issued by the Property Tax Appeal Board for the 2012 and 2013 tax years in which the assessment of the subject property was reduced to \$51,667 based on an agreement of the parties. Based on this record the appellant requested the subject's assessment be reduced to \$51,662.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,560. The subject's assessment reflects a market value of \$196,582 or \$74.63 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Kendall County of 33.35% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings of frame and brick exterior construction that ranged in size from 2,425 to 2,614 square feet of living area. The dwellings ranged in age from six to eight years old. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 441 to 765 square feet of building area. Two comparables each have one fireplace. The sales occurred from May 2013 to December 2013 for prices ranging from \$205,000 to \$232,000 or from \$84.54 to \$93.53 per square foot of living area, including land. To document the sales the board of review provided copies of their property record cards and copies of the PTAX-203 Illinois Real Estate Transfer Declaration associated with each transaction. The record also contained an aerial photograph depicting the location of the subject property and the board of review comparables.

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 Board finds the best evidence of market value to be appellant's comparable sale #1 and the comparable sales submitted by the board of review. The comparable sales were most similar to the subject in size and were relatively similar to the subject in features. These four properties sold from May 2013 to December 2013 for prices ranging from \$171,000 to \$232,000 or from \$63.62 to \$93.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$196,582 or \$74.63 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given appellant's sales #2 and #3 due to differences from the subject in size. Less weight was given the sale of the subject property as it occurred approximately 16 months prior to the assessment date at issue and not as proximate in time to the assessment date as the best sales found herein. 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.

Mario Alvares

Chairman

DR

Member

Member

Robert Hoffmann

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

A. Heston

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.