



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

APPELLANT: Dawn Bolda
DOCKET NO.: 15-00224.001-R-1
PARCEL NO.: 03-10-460-002

The parties of record before the Property Tax Appeal Board are Dawn Bolda, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman in Chicago; 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: \$20,295
IMPR.: \$67,720
TOTAL: \$88,015

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 2015 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 masonry construction with 3,162 square feet of living area. The dwelling is 11 years old. Features of the home include a full unfinished basement, central air conditioning and a three-car garage. The property has a 7,130 square foot site and is located in Oswego, Oswego 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 that were located in the same neighborhood as the subject property. The comparables sold in October 2013 or September 2014 for prices that ranged from \$265,000 to \$289,000 or from \$74.58 to \$81.58 per square foot of living area, land included. The comparables have from 7,130 to 10,988 square feet of land area. The comparables are improved with two-story dwellings of frame and masonry construction. The dwellings range in age from eight to eleven years. The comparables had varying degrees of

similarity compared to the subject. The dwellings range in size from 3,285 to 3,553 square feet of living area. The appellant presented copies of the comparables' property record cards and their warranty deeds. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$83,890.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,015. The subject's assessment reflects a market value of \$264,071 or \$83.51 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Kendall County of 33.33% as determined by the Illinois Department of Revenue.

In support of the overvaluation argument, the board of review submitted four comparable sales that were located in the same neighborhood as the subject property. The comparables sold from September 2014 to April 2015 for prices that ranged from \$260,000 to \$288,000 or from \$82.49 to \$91.37 per square foot of living area, land included. The comparables have from 8,125 to 10,625 square feet of land area. The comparables are improved with two-story dwellings of frame or frame and masonry construction. The dwellings range from eight to eleven years old. The comparables had varying degrees of similarity compared to the subject. Each dwelling has 3,152 square feet of living area. The board of review provided copies of the comparables' property record cards and their Illinois Real Estate Transfer Declaration (PTAX-203). The transfer declarations disclosed that each property had been advertised for sale. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In a rebuttal brief, the appellant's attorney stated the board of review had submitted raw sales.

The board of review responded to the appellant's rebuttal brief by stating that the board of review's submission included the transfer tax declaration for each of their comparable sales.

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 gave less weight to the appellant's comparables #1 and #2, because these comparables had more living area than the subject. Moreover, comparable #2 sold in 2013, which was not proximate to the January 1, 2015 assessment date. The Board finds the best evidence of market value to be the appellant's comparable sales #3 and #4 and the comparables sales submitted by the board of review. These comparables were more similar to the subject in living area and sold proximate to the assessment date. These comparables sold from September 2014 to April 2015 for prices ranging from \$260,000 to \$288,000 or from \$80.91 to \$91.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$264,071 or \$83.51 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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.



Chairman



Member



Acting 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: June 23, 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.