



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

APPELLANT: Katie & Rob Taylor
DOCKET NO.: 15-00698.001-R-1
PARCEL NO.: 03-06-377-010

The parties of record before the Property Tax Appeal Board are Katie & Rob Taylor, the appellants, by attorney Thomas J. Thorson of Raila & Associates, P.C., 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: \$ 26,490
IMPR.: \$ 83,791
TOTAL: \$110,281

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick and frame exterior construction that has 3,078 square feet of living area.¹ The dwelling was constructed in 2012. The dwelling features a full basement, central air conditioning, a fireplace and a 707 square foot three-car garage. The subject has a 12,151 square foot site. The subject property is located in Oswego Township, Kendall County, Illinois.

¹ The appellants' appeal petition indicates the subject dwelling contains 2,721 square feet of living area, but submitted no corroborating evidence in support of the reported dwelling size. The board of review's evidence indicates the subject dwelling contains 3,078 square feet of living area. The board of review submitted the subject's property record card with a schematic drawing of the dwelling depicting 3,078 square feet of living area. Based on this record, the Board finds the subject dwelling contains 3,078 square feet of living area.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of overvaluation claim, the appellants submitted a grid analysis of four comparables with their Multiple Listing Service sheets. The comparables consist of two-story dwellings of frame exterior construction that were 4 to 9 years old. The comparables were reported to have full finished basements, one fireplace and three-car garages. Three comparables have central air conditioning. The dwellings range in size from 2,880 to 3,661 square feet of living area and are situated on sites that contain .29 or .33 of an acre of land area. Comparables #1 and #2 sold in April 2012 and August 2015 for prices of \$312,600 and \$290,000 or \$108.54 and \$88.93 per square foot of living area including land, respectively. Comparables #3 and #4 were listed for sale in the open market as of August 2015 and June 2015 for prices of \$290,000 and \$294,900 or \$79.12 and \$90.16 per square foot of living area including land, respectively. The appellants also submitted a Multiple Listing Service sheet for a 5th comparable located 1.1 miles from the subject. It was listed for sale in the open market as of August 2015 for \$295,000 or \$90.99 per square foot of living area including land. Based on this evidence, the appellants 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 \$110,281. The subject's assessment reflects an estimated market value of \$330,876 or \$107.50 per square foot of living area including land area when applying Kendall County's 2015 three-year average median level of assessment of 33.33%.

In support of the subject's assessment the board of review submitted an analysis of four comparable sales located within the same subdivision and ½ of mile from the subject. The comparables consist of two-story dwellings of brick and frame exterior construction that were 9 to 11 years old. The comparables have unfinished basements, central air conditioning, one fireplace and garages that range in size from 578 to 964 square feet of building area. The dwellings range in size from 2,907 to 3,042 square feet of living area and are situated on sites that contain from 11,209 to 13,181 square feet of land area. The comparables sold from February 2014 to August 2015 for prices ranging from \$320,000 to \$365,000 or from \$105.19 to \$125.56 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

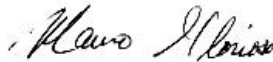
The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof 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 appellants did not meet this burden of proof.

The parties submitted market value evidence on nine comparable properties for the Board's consideration². The Board gave less weight to three comparables submitted by the appellants. Comparable #1 sold in February 2012, which is dated and less indicative of market value as of

² Comparable #1 submitted by the appellant sold in April 2012 and was listed for sale through the Multiple Listing Service as of September 2015.

the subject's January 1, 2015 assessment date. Comparable #3 is larger in dwelling size when compared to the subject. Comparable #5, which was not included in the comparative grid analysis, is located over 1 mile from the subject based on the location map submitted by the appellants. The Board finds the remaining comparables are more similar when compared to the subject in location, land area, design, age, dwelling size and features. They sold or were listed for sale from February 2014 to September 2015 for prices ranging from \$290,000 to \$365,000 or from \$88.93 to \$125.56 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$330,876 or \$107.50 per square foot of living area including land, which falls within the range established by the most similar comparable sales and open market listings contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



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: March 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Katie & Rob Taylor, by attorney:
Thomas J. Thorson
Raila & Associates, P.C.
747 North LaSalle Street
Suite 700
Chicago, IL 60654

COUNTY

Kendall County Board of Review
Kendall County Office Building
Yorkville, IL 60560