



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

APPELLANT: Michael Sr. & Rachel Jendrzejczyk  
DOCKET NO.: 15-00706.001-R-1  
PARCEL NO.: 05-17-202-001

The parties of record before the Property Tax Appeal Board are Michael Sr. & Rachel Jendrzejczyk, the appellants; 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:** \$15,000  
**IMPR.:** \$ 0  
**TOTAL:** \$15,000

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 102,244 square foot or 2.35 acre residential site that includes part of a pond. The subject property is located in Kendall Township, Kendall County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these arguments, the appellants submitted information on four comparables located 1.25 or 1.5 miles from the subject property. The comparables range in size<sup>1</sup> from 25,215 to 44,466 square feet of land area. Three of the comparables sold from July 2005 to March 2015 for prices ranging from \$10,662 to \$109,900 or from \$.42 to \$2.47 per square foot of land. The comparables have land assessments ranging from \$4,300 to \$6,900 or from \$.11 to .27 per square foot of land area.

---

<sup>1</sup> The appellants did not provide accurate lots sizes for the comparables. The board of review's evidence depicted the correct lots sizes for the comparables utilized by the appellants.

The appellants' evidence also disclosed the subject property sold in March 2015 for \$45,000 or \$.44 per square foot of land area. The appellants completed Section IV of the residential appeal petition indicating the subject property sold with the assistance of a broker; the parties to the transaction were not related; and the property was advertised for sale. 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 of \$15,000. The subject's assessment reflects an estimated market value of \$45,005 or \$.44 per square foot of land area when applying the statutory level of assessment of 33.33%. In support of the subject's assessment, the board of review submitted a letter addressing the appeal, a copy of the Real Estate Transfer Declaration (PTAX-203) associated with the sale of the subject property, and four comparables.

The board of review argued it did not consider the comparable sales argument because the appellants purchase price set the market value of the subject property. To support this contention, the board of review cited Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). In Korzen, the court found a contemporaneous sale of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value.

To demonstrate the subject property was uniformly assessed, the board of review submitted four comparables located in close proximity within the subject's subdivision. The comparables range in size from 42,276 to 115,533 square feet of land area and have land assessments ranging from \$11,667 to \$16,786 or from \$.15 to .26 per square foot of land area.

With respect to the equity comparables submitted by the appellants, the board of review argued they are smaller in size than the subject and are located outside of the subject's subdivision. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellants argued the comparables submitted by the board of review are outdated because they sold from 1994 to 2000.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The Board finds the best evidence of the subject's market value is its March 2015 sale price of \$45,000. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). A contemporaneous sale of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is

practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). Furthermore, the sale of a property during the tax year in question is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 375 (1<sup>st</sup> Dist. 1983). The Board finds the record shows the subject's sale meets the fundamental elements of an arm's-length transaction. The record contains a copy of the Real Estate Transfer Declaration showing the subject property was advertised for sale on the open market. The appeal petition shows the parties involved in the transaction were not related. There was no evidence indicating the parties were under duress to buy or sell. The subject's assessment reflects an estimated market value of \$45,005, which effectively mirrors the subject's recent sale price of \$45,000. Therefore, no reduction in the subject's assessment is warranted.

The Board gave less weight to the three comparable sales submitted by the appellants. Notwithstanding that these comparable sales were located 1.25 or 1.5 miles from the subject, these sales do not overcome the subject's arm's-length sale price.

The taxpayers also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof.

The parties submitted eight assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants due to their smaller land sizes and dissimilar location when compared to the subject. The Board also gave less weight to comparable #1 submitted by the board of review due to its smaller land size when compared to the subject. The Board finds comparables #2, #3 and #4 submitted by the board of review are most similar when compared to the subject in location and land size. These comparables have land assessments ranging from \$16,000 to \$16,786 or from \$.15 to \$.21 per square foot of land area. The subject property has a land assessment of \$15,000 or \$.15 per square foot of living area, which falls at the lower end of the range established by the most similar assessment comparables contained in this record on a per square foot basis. In addition, the Board finds the subject's total land assessment of \$15,000 is less than the most similar land contained in this record. Therefore, no reduction in the subject's land 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.



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: February 24, 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.