



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

APPELLANT: Khan Kamran
DOCKET NO.: 15-00745.001-R-1
PARCEL NO.: 03-04-327-002

The parties of record before the Property Tax Appeal Board are Khan Kamran, the appellant, by attorney Michael R. Davies of the Law Offices of Michael R. Davies, Ltd., in Oak Lawn; 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: \$12,022
IMPR.: \$21,955
TOTAL: \$33,977

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 one-story frame dwelling of frame exterior construction that has 912 square feet of living area¹. The dwelling is 55 years old. Features include a concrete slab foundation and a 440 square foot garage. The subject property has a 9,375 square foot site. The subject property is located in Oswego 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 information on

¹ The appellant reported the subject dwelling has 1,008 square feet of living area based on a computer printout from the township assessor. The board of review submitted the subject's property record card maintained by the Chief County Assessment Officer with a schematic drawing of the dwelling depicting 912 square feet of living area. Based in this record, the Board finds the best evidence of the subject's dwelling size was submitted by the board of review depicting 912 square feet of living area.

four comparable sales located within the subject's subdivision. The comparables consist of one-story dwellings of unknown exterior construction that are from 39 to 56 years old. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 832 to 1,164 square feet of living area. Their site sizes were not disclosed. The comparables sold from May to September of 2014 for prices ranging from \$78,000 to \$92,000 or from \$73.02 to \$93.75 per square foot of living area including land. 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 \$33,977. The subject's assessment reflects an estimated market value of \$101,941 or \$111.78 per square foot of living area including land area when applying the statutory level of assessment of 33.33%. In support of the subject's assessment, the board of review submitted four comparable sales. The comparables consist of one-story dwellings of frame exterior construction that are from 43 to 57 years old. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 912 to 1,092 square feet of living area and are situated on sites that contain from 9,001 to 14,060 square feet of land area. The comparables sold from August 2014 to July 2015 for prices ranging from \$118,000 to \$139,900 or from \$108.06 to \$152.41 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 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 no reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration. The comparables were generally similar when compared to the subject in location, design, dwelling size and features. However, the appellant failed to disclose the land sizes of its comparables. Additionally, four of the eight comparables contained in the record are somewhat newer in age than the subject. The comparables sold from May 2014 to July 2015 for prices ranging from \$78,000 to \$139,900 or from \$73.02 to \$152.41 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$101,941 or \$111.78 per square foot of living area including land, which falls within the range established by the both parties' comparable sales. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. Therefore, 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: 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.