



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

APPELLANT: Diana Lee  
DOCKET NO.: 15-00755.001-R-1  
PARCEL NO.: 02-35-151-014

The parties of record before the Property Tax Appeal Board are Diana Lee, the appellant; and the Kendall County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$15,879  
**IMPR.:** \$70,788  
**TOTAL:** \$86,667

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 and one-half story dwelling of frame construction with 2,182 square feet of living area. The dwelling was constructed in 2000. Features include a full finished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 76,610 square foot site and is located in Yorkville, Oswego Township, Kendall County.

When the appellant completed Section 2d of the residential appeal form, the appellant indicated that overvaluation was the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales. The appellant did not provide information regarding the comparables' proximity to the subject property. The comparables sold from May to October 2014 for prices that ranged from \$242,000 to \$265,000 or from \$106.74 to \$130.60 per square foot of living area, land included. The comparables have land area that ranges from 0.35 to 0.65 of an acre. The comparables are improved with one-story dwellings of frame and masonry construction. The dwellings were constructed in 2002 or 2007. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 1,890 to

2,389 square feet of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$81,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,667. The subject's assessment reflects a market value of \$275,029 or \$126.04 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 not located in the same neighborhood as the subject property. The comparables were described as being located from 0.75 to five miles from the subject property. The comparables have from 43,640 to 151,554 square feet of land area. The comparables are improved with one and one-half story dwellings of frame or frame and masonry construction. The dwellings were constructed from 1973 to 1994 and contain from 1,998 to 2,958 square feet of living area. The comparables had varying degrees of similarity compared to the subject. The comparables sold from July 2014 to April 2015 for prices that ranged from \$220,500 to \$350,000 or from \$80.01 to \$148.65 per square foot of living area, land included. The board of review provided copies of the comparables' property record cards and the Illinois Real Estate Transfer Declaration (PTAX-203) associated with each sale. The transfer declarations disclosed that each property had been advertised for sale. Based on this evidence, the board of review indicated it would stipulate to a revised total assessment of \$89,695.

In a rebuttal, the appellant rejected the board of review's offer to stipulate and presented evidence that the subject property sold in August 2016 for a price of \$260,000.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant indicated this appeal was based upon comparable sales and submitted three sales in support of this argument. The Board finds the appellant's three comparables sold for prices ranging from \$106.74 to \$130.60 per square foot of building area, including land. Furthermore, the appellant provided evidence in rebuttal that the subject property sold in August 2016 for a price of \$260,000 or \$119.16 per square foot of living area, land included, which appears to be reflective of fair cash value in light of the sales presented by the appellant. The board of review comparables were not similar to the subject in location, age and/or size. Additionally, board of review sale #3 had a significantly larger site than the subject property. Even though the board of review comparables were not particularly similar to the subject property, the board of review recommended a reduction to the subject's assessment. After considering the comparables provided by the parties and the fact that the subject property actually sold in August 2016 for a price below the market value reflected by the subject's assessment, the Board finds a reduction in the assessment is appropriate.

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.