



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

APPELLANT: Richard Groesch  
DOCKET NO.: 15-00758.001-R-1  
PARCEL NO.: 02-32-278-010

The parties of record before the Property Tax Appeal Board are Richard Groesch, 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 **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:** \$11,284  
**IMPR.:** \$72,341  
**TOTAL:** \$83,625

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, four unit apartment building of brick and frame exterior construction that has 3,772 square feet of building area. The building was constructed in 1975. The building features an unfinished basement. The subject property is located in Kendall Township, Kendall County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted three assessment comparables. Their proximate location in relation to the subject was not disclosed. The comparables are comprised of a two-story and two, part one-story and part two-story four unit apartment buildings<sup>1</sup> of brick and vinyl, brick and cedar or vinyl exterior construction that were built in 1974 or 1989. Features had varying degrees of similarity when compared to the

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<sup>1</sup> Although the appellant described the comparables as two-story buildings, property record cards and photographs submitted by the board of review depict comparables #1 and #2 as part one-story and part two-story buildings.

subject. The buildings range in size from 3,540 to 3,774 square feet of building area and have improvement assessments ranging from \$60,907 to \$68,100 or from \$17.21 to \$18.35 per square foot of building area<sup>2</sup>. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$83,625. The subject property has an improvement assessment of \$72,341 or \$19.18 per square foot of building area. In support of the subject's assessment, the board of review submitted information on four assessment comparables located from across the street to ½ of mile from the subject. The comparables consist of two-story apartment buildings of brick or brick and frame exterior construction that were 24 to 40 years old. Features had varying degrees of similarity when compared to the subject. The buildings contain 3,772 or 3,888 square feet of building area and have improvement assessments ranging from \$77,616 to \$89,350 or from \$19.96 to \$23.69 per square foot of building area.

With respect to the evidence submitted by the appellant, the board of review argued the comparables do not have a basement and are located in a different township than the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer argued assessment inequity as the 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 appellant did not meet this burden of proof.

The parties submitted seven assessment comparables for the Board's consideration. The Board gave less weight to comparable #3 submitted by the appellant and comparables #2 through #4 submitted by the board of review due to their newer building age when compared to the subject. The Board finds the remaining three comparables are more similar when compared to the subject in design, age, building size and most features. However, two of these comparables are inferior to the subject as they lack a basement. They have improvement assessments of \$60,907 and \$66,587 or \$17.21 and \$18.35 per square foot of building area. One comparable was identical to the subject in age, building size, features and is located across the street from the subject. It has an improvement assessment of \$89,350 or \$23.69 per square foot of building area. The subject property has an improvement assessment of \$72,341 or \$19.18 per square foot of building area, which falls within the range established by the most similar assessment comparables contained in this record. After considering any necessary adjustments to the comparables for differences to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

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<sup>2</sup> Property record cards submitted by the board of review show the appellant incorrectly used the 2014 improvement assessment amounts for the comparables, which ranged from \$58,947 to \$66,091.

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.