



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

APPELLANT: Dawn DiMambro
DOCKET NO.: 15-00816.001-R-1
PARCEL NO.: 06-36-274-015

The parties of record before the Property Tax Appeal Board are Dawn DiMambro, 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: \$12,210
IMPR.: \$57,817
TOTAL: \$70,027

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 dwelling of frame and masonry construction with 1,978 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a two-car garage. The property has an 8,166 square foot site and is located in Plainfield, Na-Au-Say Township, Kendall County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. The subject's land assessment is not being contested. In support of the inequity argument, the appellant submitted information on seven equity comparables. Four of the comparables were located in the same subdivision as the subject, and three comparables were located one mile away in a neighboring subdivision. The comparables have from 7,460 to 16,996 square foot of land area. The comparables are improved with two-story or tri-level dwellings of frame or frame and masonry construction. The dwellings were constructed from 1998 to 2006 and range in size

from 1,779 to 2,112 square feet of living area. The comparables have improvement assessments ranging from \$44,216 to \$57,817 or from \$23.48 to \$32.45 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sale prices for the equity comparables. The comparables sold from March 2014 to October 2015 for prices that ranged from \$163,000 to \$200,000 or from \$77.62 to \$101.69 per square foot of living area, land included. The appellant submitted a copy of the Illinois Real Estate Transfer Declaration (PTAX-203) for each comparable sale. The transfer declarations revealed that each comparable had been advertised for sale, and four of the comparables were described as "short" sales. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$58,519.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,027. The subject property has an improvement assessment of \$57,817 or \$29.23 per square foot of living area. The subject's total assessment reflects a market value of \$210,102 or \$106.22 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 its contention of the correct assessment, the board of review submitted information on four equity comparables that were located in the same subdivision as the subject property. The comparables have from 8,213 to 13,483 square feet of land area. The comparables consist of two-story dwellings of frame or frame and masonry construction. The dwellings were constructed from 1998 to 2002 and contain 1,975 or 1,978 square feet of living area. The comparables have improvement assessments ranging from \$56,430 to \$57,817. On a per square foot basis, the comparables have improvement assessments of either \$28.77 or \$29.23 per square foot of living area.

The board of review also submitted sale prices for these comparables. The comparables sold from July to October 2014 for prices that ranged from \$197,000 to \$225,000 or from \$99.75 to \$113.75 per square foot of living area, land included. The board of review submitted a copy of the Illinois Real Estate Transfer Declaration (PTAX-203) for each comparable sale. The transfer declarations revealed that each comparable had been advertised for sale.

As part of its submission, the board of review analyzed the appellant's comparables. The board of review stated that three of the appellant's comparables were not located in the same subdivision as the subject, and another comparable was tri-level in design, not two-story like the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal to the board of review's evidence.

Conclusion of Law

The appellant contends in part that 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 a reduction in the subject's assessment based on overvaluation is not warranted.

The parties presented sale prices for 11 comparable properties. The Board finds that the appellant's comparables #2 through #4 were located one mile from the subject and the appellant's comparable #6 was tri-level in design, not two-story like the subject. As a result, these four comparables received less weight in the Board's analysis. The Board finds the best evidence of market value to be the appellant's comparables #1, #5 and #7 and the board of review comparables. The Board finds that these properties were very similar to the subject in nearly every characteristic and they sold proximate to the January 1, 2015 assessment date. These comparables sold from March 2014 to October 2015 for prices that ranged from \$168,000 to \$225,000 or from \$88.75 to \$113.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$210,102 or \$106.22 per square foot of living area, including land, falls within the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

Alternatively, the appellant contents assessment inequity as a basis of this 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 and a reduction in the subject's assessment based on inequity is not warranted.

The parties submitted information on a total of 11 suggested equity comparables. The Board finds the appellant's comparables #2 through #4 and #6 received reduced weight in the Board's equity analysis for the same reasons stated in the overvaluation analysis. The Board finds the appellant's comparables #1, #5 and #7 and the board of review comparables were very similar to the subject in location, design, age, living area and most features. The Board finds these seven comparables had improvement assessments that ranged from \$28.77 to \$29.33 per square foot of living area. The subject's improvement assessment of \$29.23 per square foot of living area falls near the higher end of the range established by the best equity comparables in this record. The Board finds that five of the best comparables in the record had improvement assessments that were identical to the subject's improvement assessment on a per square foot assessment. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on inequity is not 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



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.