



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

APPELLANT: Michael & Candace Kelty  
DOCKET NO.: 15-00886.001-R-1  
PARCEL NO.: 06-08-151-005

The parties of record before the Property Tax Appeal Board are Michael & Candace Kelty, the appellants, by attorney Kelly A. Helland of the Law Offices of Daniel J. Kramer, in Yorkville; 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:** \$ 27,333  
**IMPR.:** \$132,720  
**TOTAL:** \$160,053

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 two-story dwelling of brick and frame exterior construction that has 3,792 square feet of living area. The dwelling was built in 2013. Features include an unfinished basement, central air conditioning, a fireplace and a 1,555 square foot attached garage. The subject property has a 43,770 square foot site. The subject property is located in Na-Au-Say 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 descriptive information for the subject property and four suggested comparables<sup>1</sup>. One comparable is located in close proximity along the subject's street

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<sup>1</sup> Based on the property record cards submitted by the board of review, some of the descriptive information supplied by the appellants was incorrect in terms of land area, dwelling size and basement area.

while three comparables are located from 1.5 to 10 miles from the subject. The comparables consist of two-story dwellings of masonry or frame and masonry exterior construction that were built from 1999 to 2009. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,442 to 6,547 square feet of living area and are situated on sites that contain from 33,080 to 192,604 square feet of land area. The comparables have improvement assessments that range from \$113,125 to \$149,106 or from \$22.78 to \$32.87 per square foot of living area. The comparables have land assessments ranging from \$16,211 to \$56,168 or from \$.11 to \$1.68 per square foot of land area.

Three of the comparables sold from July 2011 to August 2015 for prices ranging from \$449,000 to \$613,000 or from \$110.74 to \$130.45 per square foot of living area including land. 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 property of \$160,053. The subject's assessment reflects an estimated market value of \$480,207 or \$126.64 per square foot of living area including land area when applying the statutory level of assessment of 33.33%. The subject property has an improvement assessment of \$132,720 or \$35.00 per square foot of living area and a land assessment of \$27,333 or \$.62 per square foot of land area.

With respect to the appellants' evidence, the board of review argued comparables #1, #2 and #3 are considerably larger in dwelling size when compared to the subject; comparable #3 is located 10 miles from the subject; and comparables #3 and #4 are not assessed for finished basements.

In support of the subject's assessment, the board of review submitted four comparables located 1 mile from the subject. The comparables consist of two-story dwellings of brick and frame exterior construction that are 5 to 9 years old. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,638 to 4,040 square feet of living area and are situated on sites that contain from 30,248 to 33,171 square feet of land area. The comparables have improvement assessments that range from \$132,636 to \$143,683 or from \$35.57 to \$36.46 per square foot of living area. Each comparable has a land assessment of \$14,790 or from \$.45 to \$.49 per square foot of land area.

The comparables sold from June 2010 to July 2014 for prices ranging from \$452,500 to \$622,445 or from \$122.03 to \$161.46 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 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 parties submitted seven suggested comparables sales for the Board's consideration. The Board gave less weight to comparable #4 submitted by the appellants and comparables #2 and #4 submitted by the board of review. These comparables sold in 2010, 2011 and 2013, which are dated and less reliable indicators of market value as of the subject's January 1, 2015 assessment date. The Board gave less weight to comparables #1 and #2 submitted by the appellants due to their considerably larger dwelling size when compared to the subject. Additionally, comparable #2 is older in age and is not located in close proximity when compared to the subject. The Board finds comparables #1 and #3 submitted by the board of review are more similar when compared to the subject in location, land area, design, age, dwelling size and most features. These comparables sold in June and July of 2014 for prices of \$452,500 and \$499,500 or \$122.03 and \$137.30 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$480,207 or \$126.64 per square foot of living area including land, which is supported by the most similar comparable sales contained in the record. Based on this analysis, the Board finds no reduction in the subject's assessment is warranted.

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.

With respect to the subject's improvement assessment, the parties submitted eight assessment comparables for the Board's consideration. The Board gave less weight to comparables #1 through #3 submitted by the appellants due to their considerably larger dwelling size when compared to the subject. Additionally, comparable #2 is older in age and comparables #2 and #3 are not located in close proximity when compared to the subject. The Board finds the remaining five comparables are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments ranging from \$113,125 to \$143,683 or from \$32.87 to \$36.46 per square foot of living area. The subject property has an improvement assessment of \$132,720 or \$35.00 per square foot of living area, which falls within the range established by the most similar assessment comparables contained. Therefore, no reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the parties submitted eight assessment comparables for the Board's consideration. The Board gave less weight to comparables #2 and #3 submitted by the appellant due to their distant location when compared to the subject. In addition, comparable #2 is considerably larger in land area when compared to the subject. The Board finds the remaining six land comparables are more similar when compared to the subject in location and land area. These comparables have land assessments ranging from \$14,790 to \$56,168 or from \$.45 to \$1.68 per square foot of land area. The subject property has a land assessment of \$27,333 or \$.62 per square foot of land area, which falls within the range established by the most similar assessment comparables contained. 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.