



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

APPELLANT: Kenneth & Joyce Janowski  
DOCKET NO.: 15-01098.001-R-1  
PARCEL NO.: 03-27-427-008

The parties of record before the Property Tax Appeal Board are Kenneth & Joyce Janowski, the appellants; 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:** \$22,324  
**IMPR.:** \$76,476  
**TOTAL:** \$98,800

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 one-story dwelling of frame construction with 2,134 square feet of living area. The dwelling is approximately 22 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 1,793 square foot garage. The property has a 45,632 square foot site and is located in Oswego, Oswego Township, Kendall County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables. Comparables #2 and #3 were located in the same subdivision as the subject property, and comparable #1 was described as being located three miles from the subject. The comparables are improved with one-story dwellings with frame or frame and masonry construction. The dwellings range in age from 20 to 37 years. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 2,145 to 3,603 square feet of living area and have improvement

assessments ranging from \$65,210 to \$118,840 or from \$30.40 to \$32.98 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$98,800.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$105,755. The subject property has an improvement assessment of \$83,431 or \$39.10 per square foot of living area. In support of its contention of the subject's correct assessment, the board of review submitted information on three equity comparables. Comparable #1 is located in the same subdivision as the subject, and comparables #2 and #3 were described as being located two and one-half miles and one mile from the subject, respectively. The comparables are improved with one-story dwellings of masonry or frame and masonry exterior construction. The dwellings range in age from 15 to 29 years. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 2,007 to 2,084 square feet of living area and have improvement assessments ranging from \$73,410 to \$87,431 or from \$35.23 to \$43.33 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented assessment data on a total of six suggested comparables. The Board finds the appellants' comparable #1 and board of review comparables #2 and #3 were not located near the subject property. As a result, these comparables received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be board of review comparable #1. This comparable was located in the same subdivision as the subject and was also very similar in design, age and living area. As further support, the Board finds the appellants' comparables #2 and #3, despite having more living area than the subject, were located in the same subdivision as the subject and were very similar in design and age. As a group, board of review comparable #1 and the appellants' comparables #2 and #3 had improvement assessments that ranged from \$31.79 to \$35.23 per square foot of living area. The subject's improvement assessment of \$39.10 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellants were able to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellants' request 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



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.