



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

APPELLANT: William & Marilyn Dumpelmann
DOCKET NO.: 16-01275.001-R-1
PARCEL NO.: 05-18-203-005

The parties of record before the Property Tax Appeal Board are William and Marilyn Dumpelmann, 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 **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: \$17,475
IMPR.: \$76,670
TOTAL: \$94,145

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 2016 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 and brick construction with 2,255 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full basement, central air conditioning, one fireplace and a three-car attached garage with 746 square feet of building area. The property has a 47,133 square foot site and is located in Yorkville, Kendall Township, Kendall County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables improved with two, one-story dwellings and two, two-story dwellings that ranged in size from 2,020 to 2,724 square feet of living area. The homes were built from 1995 to 2000. Each comparable has a basement, central air conditioning, one or two fireplaces and garages ranging in size from 460 to 840 square feet of building area. The appellants indicated the comparables had land assessments ranging from \$16,130 to \$16,216 and improvement assessments ranging from \$47,950 to \$79,780 or

from \$20.50 to \$32.66 per square foot of living area. The appellants requested the subject's land assessment be reduced to \$16,475 and the improvement assessment be reduced to \$70,100.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,475. The subject property has a land assessment of \$17,475 and an improvement assessment of \$76,670 or \$34.00 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one-story dwellings of brick or brick and frame construction that range in size from 2,020 to 2,475 square feet of living area. Each dwelling was constructed in 1996 and is approximately 20 years old. Each comparable has a full basement, central air conditioning, and a garage ranging in size from 460 to 912 square feet of building area. Two comparables each have one fireplace. Comparable #1 and comparable #2 were also used by the appellants as comparables #2 and #3, respectively. The comparables have improvement assessments ranging from \$66,810 to \$105,220 or from \$33.07 to \$42.51 per square foot of living area. These properties have sites ranging in size from 47,392 to 136,025 square feet of land area with land assessments of either \$17,388 or \$17,475.

In rebuttal the board of review stated that two of the appellants' comparables differed from the subject dwelling in style being two-story dwellings and the assessment information for the comparables used by the appellants was for the 2015 tax year.

Conclusion of Law

The appellants 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives little weight to the analysis presented by the appellants as the assessment information for the comparables used by the appellants was for the 2015 tax year, not the tax year in question. Additionally, two of the comparables used by the appellants were of a different two-story design than the subject's one-story style. The Board finds the best evidence of assessment equity to be comparables provided by the board of review, which included two comparables used by the appellants but with their assessments for the 2016 tax year. The comparables were relatively similar to the subject in most respects except comparable #3 had an additional fireplace and a larger garage than the subject property. These comparables had improvement assessments that ranged from \$33.07 to \$42.51 per square foot of living area. The subject's improvement assessment of \$34.00 per square foot of living area falls within the range established by the best comparables in this record and is well supported. These comparables had land assessments of either \$17,388 or \$17,475. The Board finds the land assessments appear to be done on a site basis as the land assessments are relatively similar even though comparable #3 has a significantly larger site. The subject property has a land assessment of \$17,475, which is well supported by the comparables. Based on this record the Board finds the appellants did not

demonstrate with clear and convincing evidence that the subject property was inequitably assessed and a reduction in the subject's assessment 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member

Member



Member

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: July 16, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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