



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

APPELLANT: Gregory Dady
DOCKET NO.: 16-02189.001-R-1
PARCEL NO.: 03-08-402-004

The parties of record before the Property Tax Appeal Board are Gregory Dady, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$18,508
IMPR.: \$66,403
TOTAL: \$84,911

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 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 35,393 square foot site improved with a one-story dwelling of brick and frame construction with 1,982 square feet of living area. The dwelling was constructed in 1980 and is approximately 36 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 594 square feet of building area. The property is located in the Cedar Glen subdivision, Oswego, Oswego Township, Kendall County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with one-story dwellings of brick or cedar exterior construction that range in size from 1,671 to 2,012 square feet of living area. The dwellings were built from 1972 to 1975. Each comparable has a partial or full basement with two having finished area, central air conditioning, and a two-car or a three-car

garage. Two comparables each have one fireplace and one comparable has an additional detached garage with approximately 320 square feet of building area. The comparables have sites ranging in size from 14,886 to 15,146 square feet of land area and two are located in the subject's subdivision. The sales occurred from June 2015 to March 2016 for prices ranging from \$175,000 to \$200,000 or from \$99.40 to \$109.08 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$67,388.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,911. The subject's assessment reflects a market value of \$255,679 or \$129.00 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Kendall County of 33.21% 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 comparable sales improved with one-story dwellings of frame, brick or frame and brick exterior construction that range in size from 1,750 to 2,194 square feet of living area. The dwellings were built from 1964 to 1997. Each comparable has a full unfinished basement, central air conditioning and an attached garage ranging in size from 400 to 680 square feet of building area. Three comparables each have one fireplace. The comparables have sites ranging in size from 13,635 to 30,833 square feet of land area and one comparable is located in the subject's subdivision. The sales occurred from September 2015 to November 2016 for prices ranging from \$228,000 to \$315,000 or from \$130.29 to \$145.77 per square foot of living area, including land.

Conclusion of Law

The appellant contends 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 evidence in the record does not support a reduction in the subject's assessment.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 and board of review comparable sale #4. These three comparables are located in the subject's subdivision and improved with dwellings relatively similar to the subject in age and features. Each comparable has a smaller site than the subject property, making them inferior to the subject, thus requiring upward adjustments. Two comparables had partially finished basements making them superior to the subject, thus requiring downward adjustments. Two comparables have no fireplaces making them inferior to the subject dwelling thus requiring upward adjustments. One comparable has an additional detached garage making it superior to the subject and requiring a negative adjustment. These properties sold from June 2015 to November 2016 for prices ranging from \$175,000 to \$228,000 or from \$99.40 to \$130.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$255,679 or \$129.00 per square foot of living area, including land, which is above the overall price range but within the range established by the best comparable sales in this record on a square foot basis.

After considering these sales and the differing features from the subject property, the Board finds a reduction in the assessment is not justified.

Less weight was given the remaining comparables submitted by the parties due to differences from the subject property in age and/or location.

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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