



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

APPELLANT: Eric Schanze
DOCKET NO.: 16-02203.001-R-1
PARCEL NO.: 04-13-201-006

The parties of record before the Property Tax Appeal Board are Eric Schanze, 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: \$9,300
IMPR.: \$70,547
TOTAL: \$79,847

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 is improved with a one-story dwelling of frame construction with a vinyl siding exterior containing 1,623 square feet of living area. The dwelling was constructed in 1995 and is approximately 21 years old. Features of the home include a full walkout basement, central air conditioning and a two-car attached garage.¹ The property has a 55,140 square foot site and is located in Yorkville, Fox 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 with vinyl, cedar or aluminum exteriors that range in size from 1,358 to 1,663 square feet of

¹ The appellant indicated the subject property does not have a fireplace while the board of review indicated the subject dwelling has two fireplaces. A copy of the subject's property record card submitted by the board of review indicates the home has two fireplaces on one stack. For purposes of this appeal the Board will accept the appellant's description.

living area. The dwellings were built from 1971 to 1993. Each comparable has a full basement, central air conditioning and a two-car or a three-car garage. Two comparables each have one fireplace. The appellant indicated the subject has a 1-acre site and the comparables have sites ranging in size from 1.02 to 3.02 acres. The sales occurred from November 2014 to February 2016 for prices ranging from \$187,250 to \$205,000 or from \$112.60 to \$150.95, inclusive of the land. The appellant requested the subject's assessment be reduced to \$66,666.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,847. The subject's assessment reflects a market value of \$240,431 or \$148.14 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 three comparable sales improved with one-story dwellings of frame or frame and brick construction that range in size from 1,624 to 1,768 square feet of living area. The dwellings were built from 1976 to 2004. Each comparable has a full basement, central air conditioning and a garage ranging in size from 560 to 902 square feet of building area. Two comparables each have one fireplace. The sales occurred from March 2015 to June 2016 for prices of \$222,000 and \$265,000 or from \$136.70 to \$160.90 per square foot of living area, including land.

In rebuttal the board of review contends that two of the appellant's comparables sold in 2014 and would not be relevant to a 2016 valuation.

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

The record contains six comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1 and #3 due to differences from the subject dwelling in size and the fact both properties sold in 2014, not as proximate in time to the assessment date as the remaining sales provided by the parties.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and the comparable sales provided by the board of review. These comparables were relatively similar to the subject property in size as well as features and sold in 2015 and 2016 for prices ranging from \$187,250 to \$265,000 or from \$112.60 to \$160.90 per square foot of living area, including land. Board of review sale #2 appears to be most similar to the subject in age, size and features except for the larger garage and fireplace. This property sold within one month of the January 1, 2016 assessment date for a price of \$265,000 or \$160.90 per square foot of living area, land included. The subject's assessment reflects a market value of \$240,431 or \$148.141 per square foot of living area, including land, which is within the range established by the best comparable sales in

this record and well supported by the most similar comparable. Based on this evidence the Board finds 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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