



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

APPELLANT: Richard Lucas
DOCKET NO.: 16-02204.001-R-1
PARCEL NO.: 01-16-127-010

The parties of record before the Property Tax Appeal Board are Richard Lucas, 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 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: \$16,268
IMPR.: \$58,032
TOTAL: \$74,300

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 one-story dwelling of frame construction with log siding containing 1,940 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full basement partial finished, central air conditioning, and a three-car attached garage. The property has a 46,517 square foot site and is located in Plano, Little Rock 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 brick, vinyl or brick and cedar exteriors that range in size from 1,798 to 1,876 square feet of living area. The dwellings were built from 1976 to 2002. Each comparable has a full or partial basement that is partially finished, central air conditioning, one fireplace and a two-car garage. The comparables have sites ranging in size from .25 to .30 acres. The sales occurred from August 2013 to July 2015 for prices ranging from \$173,500 to \$234,500 or from \$96.50 to

\$127.31 per square foot of living area, inclusive of land. The appellant requested the subject's assessment be reduced to \$66,708.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,068. The subject's assessment reflects a market value of \$232,063 or \$119.62 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 construction that range in size from 1,941 to 2,124 square feet of living area. The dwellings range in age from 19 to 44 years old. Each comparable has a basement, central air conditioning, and an attached garage ranging in size from 598 to 936 square feet of building area. Two comparables each have one fireplace and one comparable has an additionally detached garage with 384 square feet of building area. These properties have sites ranging in size from 37,629 to 132,580 square feet of land area. The sales occurred from September 2015 to June 2016 for prices ranging from \$234,900 to \$275,000 or from \$112.66 to \$141.68 per square foot of living area, including land.

In rebuttal the board of review contends appellant's comparables #1 and #3 sold in 2013 and 2014, respectively, and should be given little weight. It also stated that appellant's comparable #2 is located in the city limits of Plano and the subject is located in an unincorporated area.

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 supports a reduction in the subject's assessment.

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 as both properties sold in 2013 and 2014, not as proximate in time to the assessment date as the remaining sales provided by the parties. Additionally, appellant's comparable #1 is significantly older than the subject property further diminishing the weight that can be given this sale. Less weight was given board of review sale #2 due to its significantly larger land area, its age and the additional detached garage.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparables #1 and #3. 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 \$173,500 to \$245,000 or from \$96.50 to \$115.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$232,063 or \$119.62 per square foot of living area, including land, which is within the overall price range established by the best comparable sales in this record but above the range on a square foot basis. The subject's higher assessment

on a square foot basis does not seem justified when considering the superior attributes in dwelling size, larger garage and larger land area of the comparable at the high end of the range. Based on this evidence the Board finds a reduction in the subject's assessment 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. 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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