



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

APPELLANT: Daniel Jirus III
DOCKET NO.: 16-02205.001-R-1
PARCEL NO.: 01-35-226-001

The parties of record before the Property Tax Appeal Board are Daniel Jirus III, 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:

| | |
|----------------------|-----------|
| F/Land: | \$3,460 |
| Homesite: | \$13,500 |
| Residence: | \$99,584 |
| Outbuildings: | \$6,249 |
| TOTAL: | \$122,793 |

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 55.81-acre tract improved with a two-story dwelling of brick and frame construction with 3,858 square feet of living area. The dwelling was constructed in 1988. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and a three-car attached garage. The property also has a farm building. The property is located in Plano, Little Rock Township, Kendall County.

The appellant contends overvaluation with respect to the dwelling and homesite as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings of brick or vinyl exterior construction that range in size from 3,000 to 3,200 square feet of living area. The dwellings were built from 2002 to 2004. Each comparable has a full basement with finished area, central air conditioning, one or two

fireplaces and a three-car garage. These properties sold from March 2014 to July 2014 for prices ranging from \$229,000 to \$305,000 or from \$76.08 to \$101.67 per square foot of living area, land included. The appellant requested the homesite and dwelling assessment be reduced to \$99,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the assessment for the homesite and dwelling totaling \$113,084 assessment.¹ The subject's homesite and dwelling assessment reflects a market value of \$340,512 or \$88.26 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 two-story dwellings of frame or brick and frame construction that range in size from 3,268 to 4,204 square feet of living area. The dwellings range in age from 7 to 15 years old. Each property has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 760 to 1,024 square feet of building area. The board of review indicated the subject property has a homesite of 1.43 acres and the comparables have sites ranging in size from 1.08 to 1.95 acres. These properties sold from June 2015 to May 2016 for prices ranging from \$325,000 to \$375,000 or from \$77.31 to \$105.46 per square foot of living area, including land.

Conclusion of Law

The appellant contends the market value of the subject's homesite and dwelling is not accurately reflected in the 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 parties submitted six comparables to support their respective positions. The Board gives less weight to the appellant's comparables because they sold in 2014, not as proximate in time to the assessment date as the sales provided by the board of review. The Board finds the best evidence of market value to be the comparable sales provided by board of review. The board of review comparables sold for prices ranging from \$325,000 to \$375,000 or from \$77.31 to \$105.46 per square foot of living area, including land. The subject's homesite and dwelling assessments reflect a market value of \$340,512 or \$88.26 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

¹ The appellant submitted a copy of the final decision issued by the board of review disclosing the subject property had a total assessment of \$122,793, which included a farm land assessment of \$3,460 and a farm building assessment of \$6,249.

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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APPELLANT

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COUNTY

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