



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

APPELLANT: Matthew Aikens  
DOCKET NO.: 16-02605.001-R-1  
PARCEL NO.: 06-07-375-001

The parties of record before the Property Tax Appeal Board are Matthew & Kelly Aikens, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich; 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:** \$20,880  
**IMPR.:** \$133,770  
**TOTAL:** \$154,650

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 is improved with a two-story dwelling of brick and frame construction with 3,861 square feet of living area. The dwelling was constructed in 2014. Features of the home include a full basement, central air conditioning and a three-car garage. The property has a 33,986 square foot site and is located in Yorkville, Na-Au-Say Township, Kendall County.

The appellants contend overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellants completed Section VI – Recent Construction Information on Your Residence section of the appeal indicating the subject site was purchased in 2016 for a price of \$62,646 and the dwelling was constructed for a cost of \$380,000. To document the construction cost the appellants submitted a settlement statement dated February 2, 2015, wherein the seller was identified as McCue Builders, Inc. and the contract sales price was \$380,000. The appellants also submitted a copy of the construction

contract dated May 4, 2014, wherein the purchase price of the residence was reported to be \$380,000.

In support of the assessment equity argument the appellant provided information on five comparables improved with two-story dwellings that ranged in size from 3,628 to 4,750 square feet of living area and built from 2006 to 2012. Each comparable has a full basement, central air conditioning, and a two, three or four-car garage. Four comparables each have one fireplace. The appellants indicated that there has been no improvement assessment associated with comparable #1. The remaining comparables had improvement assessments ranging from \$111,523 to \$142,686 or from \$27.86 to \$30.76 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$117,374 and the total assessment be reduced to \$138,254.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,389. The subject's assessment reflects a market value of \$491,987 or \$127.42 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. The subject property has an improvement assessment of \$142,509 or \$36.91 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparables that were improved with two-story dwellings of brick and frame construction that ranged in size from 3,411 to 4,161 square feet of living area. The dwellings ranged in age from two to seven years old. Each comparable has an unfinished basement, central air conditioning, and an attached garage ranging in size from 737 to 1,140 square feet of building area. The comparables have improvement assessments ranging from \$126,430 to \$139,200 or from \$33.45 to \$40.16 per square foot of living area. Comparables #1 and #2 sold in May 2015 and January 2015 for prices of \$480,000 and \$469,530 or for \$115.36 and \$137.65 per square foot of living area, including land, respectively.

The appellants submitted rebuttal comments asserting the board of review did not address the construction costs presented by the appellants and two of the three comparables submitted by the board of review support a reduction based on assessment equity.

### **Conclusion of Law**

The appellants argued in part assessment inequity with respect to the improvement as a basis of the appeal. Taxpayers who object to an assessment based on a lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds a reduction in the subject's assessment is appropriate.

The parties submitted information on eight comparables to support their respective positions. The Board gives little weight to appellants' comparable #1 as there was no improvement assessment associated with this property and no explanation as to why the improvement was not being assessed. Less weight was also given appellants' comparables #2 and #3 due to

differences from the subject in age and size. Less weight was given board of review comparable #2 due to differences from the subject in size. The remaining comparables, appellants' comparables #4 and #5 and board of review comparables #1 and #3, were given the most weight due to similarities to the subject in age, size and features. These properties had improvement assessments ranging from \$30.74 to \$35.09 per square foot of living area. The subject's improvement assessment of \$36.91 per square foot of living area, is above this range. Based on this evidence, the Board finds a reduction in the subject's improvement assessment based on assessment inequity is appropriate.

The appellants also contend in part 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 a further reduction in the subject's assessment is not warranted on this basis.

The Board gives less weight to the appellants' construction costs as the contract to build the dwelling was entered in May 2014, approximately 19 months prior to the assessment date at issue. The Board finds it is questionable whether these costs are representative of the costs to build the dwelling as of January 1, 2016. The Board finds the best evidence of market value to be two comparable sales submitted by the board of review. Board of review comparables #1 and #2 had varying degrees of similarity to the subject dwelling. These similar comparables sold for prices of \$480,000 and \$469,530 or \$115.36 and \$137.65 per square foot of living area, including land, respectively. The subject's revised assessment based on the assessment inequity finding herein reflects a market value of \$465,670, rounded, when using the 2016 three-year median level of assessments for Kendall County, or \$120.61 per square foot of living area, including land, which is between the prices established by the board of review comparable sales on a square foot basis. Based on this evidence the Board finds a further reduction in the subject's assessment is not justified based on overvaluation.

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.

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Chairman





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Member

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Member





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Member

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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: August 20, 2019



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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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