



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

APPELLANT: Yanping Guo
DOCKET NO.: 16-02606.001-R-1
PARCEL NO.: 03-16-337-007

The parties of record before the Property Tax Appeal Board are Yanping Guo, the appellant, 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 **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: \$30,153
IMPR.: \$77,559
TOTAL: \$107,712

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 two-story dwelling of frame and masonry construction with 3,672 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 662 square feet of building area. The property has a 12,772 square foot site and is located in 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 eight comparable sales improved with two-story dwellings that range in size from 3,256 to 4,056 square feet of living area. The dwellings were constructed from 2005 to 2007. Each comparable has a full basement, central air conditioning, and an attached three-car garage. Six comparables each have one fireplace. The properties were located within .41 miles of the subject property. The sales occurred from February 2015 to April 2016 for prices ranging from \$168,000 to \$335,000 or from \$51.60 to \$83.33 per square foot of living

area inclusive of the land. The appellant requested the subject's assessment be reduced to \$99,107.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,712. The subject's assessment reflects a market value of \$324,336 or \$88.33 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 3,580 to 3,684 square feet of living area. The homes were built from 2005 to 2007. Each property has a full unfinished basement, central air conditioning and a two-car or a three-car garage. Two comparables have fireplaces. The properties have sites ranging in size from 11,135 to 12,713 square feet of land area and are located in the same subdivision as the subject property. The sales occurred from June 2015 to March 2016 for prices ranging from \$297,000 to \$330,000 or from \$80.62 to \$92.18 per square foot of living area, including land. To document the sales the board of review provided copies of the property record cards and copies of the PTAX-203 Illinois Real Estate Transfer Declaration associated with each property. Board of review comparable sale #1 is the same property as appellant's sale #4, however, the board of review described this comparable as not having a fireplace as reflected by the property record card.

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 ten comparables submitted by the parties, with one being common to both, to support their respective positions. The Board gives less weight to appellant's sale #1 as this property was smaller than the subject dwelling and the purchase price appears to be an outlier when compared to other sales in the subdivision. The Board also gives less weight to appellant's sales #3, #5, #7 and #8 as each comparable is at least 9.5% larger than the subject dwelling. The Board finds the best comparables to be appellant's sales #2, #4 and #6 as well as the comparables provided by the board of review, which includes appellant's sale #4. These properties were similar to the subject in size ranging from 3,580 to 3,684 square feet of living area. The comparables were similar to the subject in features with the exception that board of review comparable #1 has no fireplace and board of review comparable #3 has a smaller garage than the subject property. These inferior features would require upward adjustments to the purchase prices to make the dwellings equivalent to the subject property. These five comparables sold from April 2015 to March 2016 for prices ranging from \$284,900 to \$330,000 or from \$77.84 to \$92.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$324,336 or \$88.33 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 the assessment of the subject property as established by the board of review is correct and 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: August 20, 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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