



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

APPELLANT: Daniel Norris
DOCKET NO.: 16-02607.001-R-1
PARCEL NO.: 03-36-203-002

The parties of record before the Property Tax Appeal Board are Daniel Norris, the appellant, by Jessica Hill-Magiera, Attorney at Law 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: \$24,670
IMPR.: \$81,602
TOTAL: \$106,272

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 two-story dwelling of brick and frame exterior construction with 4,307 square feet of living area. The dwelling was constructed in 2008. Features of the home include an unfinished look-out basement, central air conditioning, and a 661 square foot garage. The property has a 14,963 square foot site and is located in Plainfield, Oswego 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 located within .23 of a mile from the subject property. The comparables are described as two-story dwellings containing 4,307 square feet of living area. The dwellings were constructed from 2004 to 2006. Each comparable features a basement, central air conditioning, a fireplace and a garage containing 420 or 661

square feet of building area.¹ The comparables sold from February 2015 to March 2016 for prices ranging from \$247,000 to \$299,001 or from \$57.35 to \$69.42 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,655. The subject's assessment reflects a market value of \$339,220 or \$78.76 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 the subject's assessment, the board of review submitted information on three comparable sales located within .1 of a mile from the subject, one of which was submitted by the appellant. The board of review comparable #2 is the same as appellant's comparable #1. The comparables are improved with two-story dwellings of brick and frame exterior construction ranging in size from 4,307 to 4,689 square feet of living area. The dwellings were constructed in 2005 or 2006. Each comparable has an unfinished basement, one of which has a walk-out, central air conditioning and a garage containing 441 or 661 square feet of building area. Two comparables have a fireplace. The comparables have sites ranging in size from 11,617 to 19,793 square feet of land area. The comparables sold from May 2015 to March 2016 for prices ranging from \$299,001 to \$368,000 or from \$69.42 to \$78.48 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

In written rebuttal, counsel for the appellant rejected the stipulation submitted by the board of review to lower the subject's assessment and contended that the comparable sales submitted by both parties which includes one common supports a much lower reduction. In a rebuttal grid analysis, counsel reiterated the five best comparable sales in the record and contended that the subject's assessment should be reduced to \$99,657 or a market value of \$299,001 or \$69.42 per square foot of living area, including land.

Lastly in rebuttal, counsel argued that an analysis of raw sale prices per square foot "does not take into account the fundamental concept of using a median sale price/SF to determine market value." Appellant further argued that using a median sale price per square foot "is more accurate and should be standard practice for determining fair market value."

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 met this burden of proof and a reduction in the subject's assessment is warranted.

¹ The Board finds appellant failed to submit descriptive data for exterior construction and site sizes for the comparables.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellants' argument that the Board should adopt a standard practice of using the median sale price per square foot of living area, including land, of those comparables deemed best in determining fair market value because it is "more accurate." Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellants' counsel in the rebuttal brief, there is no indication that a "median sale price per square foot" is the fundamental or primary means to determine market value.

The Board finds the parties submitted five comparable sales for consideration which includes one common comparable. The Board gave less weight to the appellant's comparables #2 and #3 since site sizes were not provided for a comparative analysis.

The Board finds the best evidence of market value to be the parties common comparable along with board of review comparables #1 and #3. These three comparables are similar to the subject in location, design, age and most features and sold from May 2015 to March 2016 for prices ranging from \$299,001 to \$368,000 or from \$69.42 to \$78.48 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$339,220 or \$78.76 per square foot of living area, including land, which falls within the range as established by the best comparable sales contained in the record on an overall basis but slightly above on a per square foot basis. Only comparable #3 sold higher than the subject on an overall basis and per square foot basis because it has a larger site size, dwelling size and superior walk-out basement. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported. Based on this record, the Board finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that 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: May 21, 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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