



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

APPELLANT: Matthew Soti
DOCKET NO.: 17-03469.001-R-1
PARCEL NO.: 01-16-401-001

The parties of record before the Property Tax Appeal Board are Matthew Soti, 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:

LAND: \$6,000
IMPR.: \$58,409
TOTAL: \$64,409

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 2017 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 brick exterior construction with 1,826 square feet of living area. The dwelling was constructed in 1973 and is approximately 43 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 783 square feet of building area. The property has a 53,946 square foot site and is located in Plano, Little Rock Township, Kendall County.

The appellant marked comparable sales as the basis of the appeal. In support of this argument the appellant submitted information on three comparables that were described by the appellant as being improved with ranch style dwellings of brick construction that have approximately 2,000 or 2,200 square feet of living area and are approximately 40 years old. Each comparable has a finished basement, central air conditioning, a fireplace and a two-car garage. The properties have land assessments ranging from \$9,877 to \$16,811 and improvement assessments ranging from \$37,941 to \$48,674 or from \$18.97 to \$29.34 per square foot of living area based on the

appellant's reported sizes. The appellant did not provide any sales prices associated with the comparables. The appellant did report the subject property was purchased in August 2015 for a price of \$240,000 or \$131.43 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$48,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,409. The subject's assessment reflects a market value of \$193,537 or \$105.99 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Kendall County of 33.28% as determined by the Illinois Department of Revenue. The subject property has a land assessment of \$6,000 and an improvement assessment of \$58,409 or \$31.99 per square foot of living area.

In rebuttal the board of review provided a statement asserting that only appellant's comparable #2 is a recent sale but did not provide the sales price. It also stated this comparable is of brick and frame construction with 1,220 square feet of living area based on the subject's property record card. The board of review provided a copy of a schematic diagram with dimensions for appellant's comparable #2 supporting its contention the property has 1,220 square feet of above grade living area and an additional detached garage with 400 square feet of building area. Using 1,220 square feet of living area, comparable #2 has an improvement assessment of \$39.69 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of brick or frame and brick exterior construction that range in size from 1,632 to 2,398 square feet of living area. The dwellings range in age from 21 to 45 years old. Each comparable has a basement with two having finished area, central air conditioning and an attached garage ranging in size from 576 to 873 square feet of building area. Three comparables have one or two fireplaces, two comparables have in-ground swimming pools and one comparable has a 384 square foot shed. The sales occurred from March 2016 to September 2017 for prices ranging from \$205,000 to \$295,000 or from \$123.02 to \$141.68 per square foot of living area. The comparables have land assessments ranging from \$12,048 to \$21,260 and improvement assessments ranging from \$63,462 to \$75,853 or from \$31.63 to \$38.89 per square foot of living area. Their total assessments range from 29.50% to 38.43% of their purchase prices.

To document the sales the board of review provided copies of the PTAX-203 Illinois Real Estate Transfer Declarations disclosing each sale had the elements of an arm's length transaction. The board of review also submitted copies of photographs of the subject and the comparables as well as schematic drawings of the comparables.

In rebuttal the appellant provided an additional comparable located across the street from the subject property and commented on the subject's flood zone classification. The board of review objected to the rebuttal evidence as being in violation of section 1910.66(c) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.66(c)). The Property Tax Appeal Board sustains the objection. Section 1910.66(c) provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

Pursuant to this rule, the Board finds this new comparable provided by the appellant and new argument with respect to the flood zone is improper rebuttal evidence and will be given no consideration in the Board's determination of the correct assessment.

Conclusion of Law

The appellant marked comparable sales as the basis of the appeal. 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.

Initially, the Board finds the appellant provided no information on comparable sales for the Property Tax Appeal Board to consider. The board of review asserted that only appellant's comparable sale #2 had sold but provided no information about the purported sale. The Board finds the best evidence of market value to be the comparable sales provided by the board of review. These comparables sold for prices ranging from \$205,000 to \$295,000 or from \$123.02 to \$141.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$193,537 or \$105.99 per square foot of living area, including land, which is below the range established by the comparable sales provided by the board of review. Additionally, the appellant provided evidence that the subject property was purchased in August 2015 for a price of \$240,000 or \$131.43 per square foot of living area, including land. The subject's assessment reflects a market value significantly below the purchase price, further demonstrating the property is not overvalued. Based on this evidence the Board finds a reduction in the subject's assessment based no overvaluation is not justified.

To the extent the appellant's appeal is based on assessment inequity, the Board finds a reduction in the assessment is not justified on this basis. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellant has not met this burden and a reduction in the assessment is not warranted.

With respect to the land assessment, the comparables submitted by the parties have land assessments ranging from \$9,877 to \$21,260. Five of the comparables with information with respect to their sizes have land assessments ranging from \$.16 to \$.59 per square foot of land area. The subject property has a land assessment of \$6,000 or \$.11 per square foot of land area, which is below the range established by the comparables. Based on this evidence the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject land is inequitably assessed.

The record contains seven comparables submitted by the parties to support their respective positions. The Board gives more weight to the board of review comparables as the board of review provided better data to support its descriptions of the comparables. Additionally, the board of review provided information that the appellant had incorrectly described comparable #2 by overstating its size. The board of review comparables have improvement assessments ranging from \$63,462 to \$75,853 or from \$31.63 to \$38.89 per square foot of living area. The subject has an improvement assessment of \$58,409 or \$31.99 per square foot of living area, which is below the overall range but within the range on a square foot basis. Furthermore, the evidence disclosed the board of review comparables had total assessments ranging from 29.50% to 38.43% of their purchase prices. The subject property's assessment is 26.84% of its purchase price, which is below the range established by the board of review comparables. Based on this evidence the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property is inequitably assessed.

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

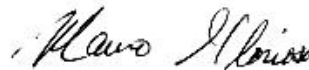
Member

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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