



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

APPELLANT: Marco & Nora Dipaolo
DOCKET NO.: 17-03984.001-R-1
PARCEL NO.: 03-12-353-057

The parties of record before the Property Tax Appeal Board are Marco & Nora Dipaolo, the appellants; 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: \$23,410
IMPR.: \$60,508
TOTAL: \$83,918

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 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 two-story dwelling of brick and frame construction with 2,289-square feet of living area. The dwelling was constructed in 2007. Features include an unfinished basement, central air conditioning and a 462-square foot garage. The subject property has a 9,187-square foot site. The subject property is located in Oswego Township, Kendall County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted a grid analysis of three comparable sales located from two to seven miles from the subject. The comparables consist of two-story dwellings of frame construction that are from ten to twelve years old. The dwellings range in size from 2,376 to 2,570 square feet of living area and have sites that range in size from 10,744 to 13,050 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables sold from June 2015 to August 2016 for prices ranging from \$165,000 to \$229,500 or from \$66.88 to

\$89.30 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,918. The subject's assessment reflects an estimated market value of \$252,158 or \$110.16 per square foot of living area including land when applying the 2017 three-year average median level of assessment for Kendall County of 33.28%.

In rebuttal to the appellants' evidence, the board of review argued the comparables should be given no weight because they are located outside the subject's subdivision and comparables #2 and #3 are located 7 or 8 miles from the subject. In addition, comparable #2 is located in a Special Service Area (SSA) wherein property owners cover the cost of infrastructure. The board of review further argued two of the appellants' comparables sold in 2015 and not relevant for a 2017 valuation.

In support of the subject's assessment, the board of review submitted an analysis of four comparable sales located in close proximity within the subject's subdivision. The comparables consist of two-story frame or brick and frame dwellings that are six or seven years old. The dwellings contain 2,289 or 2,317 square feet of living area and are situated on sites that contain from 9,102 to 10,744 square feet of land area. Features were similar to the subject in most respects. The comparables sold from March 2016 to March 2017 for prices ranging from \$257,000 to \$291,000 or from \$110.92 to \$125.59 per square foot of living area including land. Based on this evidence, the board of review requested an increase to the subject's assessment to \$89,000, which reflects an estimated market value of approximately of \$267,000 or \$116.65 per square foot of living area including land.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains seven comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants due to their distant location when compared to the subject. In addition, two sales occurred in 2015, which are less probative of market value as of the January 1, 2017 assessment date. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, land area, design, age, exterior construction, dwelling size and features. These comparables sold from March 2016 to March 2017 for prices ranging from \$257,000 to \$291,000 or from \$110.92 to \$125.59 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$252,158 or \$110.16 per square foot of living area including land, which falls below the range established by the most similar comparable sales contained in the record. After considering adjustments to the comparables for differences when compared to the

subject, such as age, the Board finds the subject's estimated market value as reflected by its assessment is supported.

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: November 20, 2018



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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