



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

APPELLANT: Dale Kotnour
DOCKET NO.: 17-03986.001-R-1
PARCEL NO.: 01-24-300-023

The parties of record before the Property Tax Appeal Board are Dale Kotnour, the appellant, by attorney Thomas J. Thorson of Raila & Associates, P.C. in Chicago; 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: \$12,048
IMPR.: \$32,141
TOTAL: \$44,189

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 1,434 square feet of living area.¹ The dwelling is approximately 53 years old. Features of the home include a crawl space foundation, central air conditioning and a one-car attached garage. The property has a 29,010 square foot site and is located in Plano, Little Rock Township, Kendall County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings with vinyl or aluminum siding exteriors that range in size from 1,000 to 1,303 square feet of living area. The dwellings range in age from 57 to 59 years old. One comparable has a full

¹ The Board finds the best evidence of size was presented by the board of review. The board of review submitted a schematic diagram of the subject dwelling with dimensions that supported the size of the subject dwellings.

basement that is partially finished, three comparables have central air conditioning, one comparable has a fireplace and each comparable has either a two-car or a five-car garage. The properties are located from 1.6 to 2.6 miles from the subject property. The comparables sold from December 2014 to July 2016 for prices ranging from \$65,000 to \$80,000 or from \$49.88 to \$71.24 per square foot of living area, including land. To document the sales, the appellant submitted copies of the Multiple Listing Service (MLS) listing sheets for the comparables. The listings described sales #2 and #3 as short sales and comparable #4 was identified as REO/Lender Owned. The appellant requested the subject's assessment be reduced to \$30,997.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,189. The subject's assessment reflects a market value of \$132,779 or \$92.59 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.

In rebuttal the board of review provided a written statement asserting that appellant's comparables #2 and #3 sold in 2014 and 2015, respectively, and would not be relevant for the 2017 tax year. It also asserted that comparable #1 sold "as is" based on the MLS listing sheet.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of frame or brick exterior construction that range in size from 1,026 to 1,596 square feet of living area. The dwellings range in age from 46 to 63 years old. One comparable has a basement, each comparable has central air conditioning, one comparable has a fireplace and each comparable has one or two garages ranging in size from 320 to 528 square feet of building area. The comparables have sites ranging in size from 7,212 to 16,867 square feet of land area and are located within two miles from the subject property. The sales occurred from October 2016 to October 2017 for prices ranging from \$130,000 to \$160,000 or from \$93.98 to \$155.95 per square foot of living area, including land. The board of review submitted copies of the PTAX-203 Illinois Real Estate Transfer Declarations associated with each sale disclosing each purchase had the elements of an arm's length transaction.

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 parties submitted seven comparable sales to support their respective positions. The Board gives less weight to appellant's comparables #2 and #3 due to the sale dates not being proximate in time to the assessment date at issue. The Board gives less weight to appellant's comparable sale #4 and board of review sale #2 due to their basement foundations compared to the subject's crawl space foundation. The three remaining sales, appellant's comparable #1 and board of review comparables #1 and #3, were relatively similar to the subject in age and size. These

properties sold from July 2016 to March 2017 for prices ranging from \$65,000 to \$150,000 or from \$49.88 to \$112.85 per square foot of living area, including land. The board of review comparables sold for prices of \$150,000 and \$130,000 or \$93.98 and \$112.85 per square foot of living area, including land, respectively. Appellant's sale #1 appears to be an outlier with a unit price of \$49.88 per square foot of living area, including land. The relatively low price for appellant's comparable #1 may be due to the lack of central air conditioning and the fact the dwelling has two bedrooms. The subject's assessment reflects a market value of \$132,779 or \$92.59 per square foot of living area, including land, which is well supported by board of review sales #1 and #3. Based on this evidence the Board finds 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

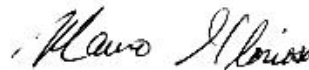
Member

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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