



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

APPELLANT: Ljubisa Zivkovic
DOCKET NO.: 17-04081.001-R-1
PARCEL NO.: 02-23-352-010

The parties of record before the Property Tax Appeal Board are Ljubisa Zivkovic, 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: \$26,588
IMPR.: \$278,915
TOTAL: \$305,503

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 is improved with a two-story dwelling of masonry exterior construction with 7,877 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full basement that is partially finished, central air conditioning, two fireplaces and a five-car attached garage with 1,603 square feet of building area. The subject parcel improved with the dwelling has 45,014 square feet of land area and is located in Yorkville, Bristol Township, Kendall County.

The appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables that are improved with two-story dwellings of brick and cedar exterior construction that range in size from 4,152 to 6,547 square feet of living area. The dwellings were built from 1996 to 2006. Each home has a full finished basement, central air conditioning, 1 to 4 fireplaces and an attached 3-car, 4-car or 5-car garage. The appellant indicated these

properties have sites ranging in size from 1.02 to 1.34 acres. The sales occurred from May 2015 to July 2017 for prices ranging from \$477,000 to \$650,000 or from \$99.28 to \$128.61 per square foot of living area, including land. These same properties have improvement assessments ranging from \$132,064 to \$203,666 or from \$30.51 to \$31.93 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$244,412 or \$31.03 per square foot of living area and the total assessment be reduced to \$271,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$305,503. The subject's assessment reflects a market value of \$917,978 or \$116.54 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 an improvement assessment of \$278,915 or \$35.41 per square foot of living area.

In rebuttal the board of review contends that two of the appellant's comparables should be given no weight as they sold in 2015 and would not be relevant with respect to a 2017 valuation. The board of review further argued that the two remaining sales provided by the appellant be given reduced weight because of their inferior location as the subject property has frontage along the Fox River while neither of these properties have river frontage.

The board of review further stated that the subject property has three parcels; the subject property is improved with the dwelling and two vacant parcels that are located behind the house. The board of review provided copies of the property record cards for the additional parcels disclosing each vacant parcel has a land assessment of \$10,627. The board of review contends these additional parcels should be included in the analysis as they would be sold with the home. The board of review included these parcels in its analysis which resulted in the subject being described as having a site with 101,298 square feet and a total combined assessment of \$326,757. The combined total assessment reflects a market value of \$981,842 or \$124.64 per square foot of living area, including land, 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with three, two-story dwellings and one, three-story dwelling of masonry or brick and frame exterior construction that range in size from 4,167 to 6,327 square feet of living area. The homes were constructed from 1988 to 2002. The comparables have sites ranging in size from 125,119 to 274,313 square feet of land area. Each home has a finished basement, central air conditioning and one or two fireplaces. Three comparables have attached garages ranging in size from 1,181 to 1,232 square feet of building area. Comparable #4 has an attached garage with 748 square feet of building area and a detached garage with 1,794 square feet of building area. Comparable #1 also has an in-ground swimming pool. The board of review explained its comparable sales #1, #2 and #4 are located along the river. The board of review provided a map depicting the location of the subject property and comparables #1, #2 and #4 along the Fox River. The sales occurred from July 2016 to August 2017 for prices ranging from \$649,500 to \$875,000 or from \$137.19 to \$155.87 per square foot of living area, including land. These same properties have improvement assessments ranging from \$157,163 to \$263,370 or from \$28.85 to \$43.14 per square foot of living area.

Conclusion of Law

The appellant contends in part 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 on this basis.

The record contains eight sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's sales #1 and #4 as these properties sold in 2015, not as proximate in time to the assessment date as the remaining sales in the record. The Board further finds that less weight should be given appellant's comparables #2 and #3 as well as board of review comparable #3 due to the lack of river frontage. Board of review comparable #3 is also given less weight due to its three-story design. The Board further finds that appellant's comparables have smaller parcels when considering the subject property is actually composed of three tracts. The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #4. These properties sold for prices ranging from \$649,500 to \$875,000 or from \$143.33 to \$155.87 per square foot of living area, including land. The subject tract under appeal has a total assessment of \$305,503 reflecting a market value of \$917,978 or \$116.54 per square foot of living area, land included. When combining the three parcels that comprise the subject, the property has total combined assessment of \$326,757 reflecting a market value of \$981,842 or \$124.64 per square foot of living area, including land. The subject's assessment reflects a market value which is below the range established by the best comparable sales in this record on a square foot basis. The subject's overall value is greater than the best comparable sales but justified considering the subject dwelling's larger size. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not warranted.

The appellant also contends assessment inequity as an alternative basis of the appeal. 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.

The comparables submitted by the parties had varying degrees of similarity to the subject property with the primary difference being in size. Less weight was given board of review comparable #3 due to the home's three-story design compared to the subject's two-story style. The remaining comparables have improvement assessments ranging from \$30.51 to \$43.14 per square foot of living area, including land. The three comparables located along the river like the subject property have improvement assessments ranging from \$37.72 to \$43.14 per square foot of living area. The subject's improvement assessment of \$35.41 per square foot of living area falls within the range established by the best comparables in this record and below that established by those properties with similar river front locations. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's

improvement assessment was inequitable and a reduction in the subject's assessment is not justified on this basis.

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

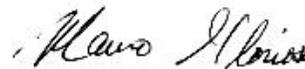
Member

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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