



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

APPELLANT: Michael & Lisa Welz
DOCKET NO.: 17-04195.001-R-1
PARCEL NO.: 02-32-327-007

The parties of record before the Property Tax Appeal Board are Michael & Lisa Welz, 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: \$22,563
IMPR.: \$82,780
TOTAL: \$105,343

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 wood siding exterior construction with 3,417 square feet of living area.¹ The dwelling was constructed in 2002. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 924 square feet of building area. The property has an approximately 33,461 square foot site² and is located in Yorkville, Kendall Township, Kendall County.

¹ The appellants' grid describes the dwelling as having 3,197 square feet of living area, however, the property record card submitted by the board of review lists the house as having 3,417 square feet of living area. Appellants testified that the Township Assessor measured the home at 3,197 square feet, however the Chief County Assessing Official testified that the subject's sketch had not been corrected. The Board finds the property record card, containing a detailed schematic drawing, to be the best evidence of dwelling size in the record.

² The parties differ as to the size of the subject's site. The Board finds the GIS comparable map submitted by the board of review, containing detailed measurements which are identical to those provided in Sec. III of the appellants' submission, to be the best evidence of parcel size in the record.

The appellants appeared before the Property Tax Appeal Board claiming inequity concerning both the land and improvement assessments as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables and a memorandum stating the subject had been reassessed every year and that the assessment was based on incorrect information. The comparables consist of 1½-story, 2-story, or part 1/part 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,936 to 4,640 square feet of living area. The dwellings are 12 to 25 years old. Each dwelling has central air conditioning, a fireplace, a basement, and a garage ranging in size from 616 to 1,218 square feet of building area. The parcels range in size from 26,368 to 87,120 square feet of land area with land assessments ranging from \$23,930 to \$28,130 or from \$0.32 to \$0.95 per square foot of land area. The comparables have improvement assessments ranging from \$74,857 to \$113,303 or from \$18.41 to \$24.41 per square foot of living area. Based on this evidence, the appellants requested the subject's land assessment be reduced to \$22,250 or \$0.66 per square foot of land area and the improvement assessment be reduced to \$78,965 or \$23.11 per square foot of living area when using 3,417 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,343. The subject property has a land assessment of \$22,563 or \$0.67 per square foot of land area and an improvement assessment of \$82,780 or \$24.23 per square foot of living area.

In written rebuttal to the appellants' submission, the board of review stated that the appellants' comparables are each larger than the subject, which explains why the comparables have lower improvement assessments per square foot when compared to the subject. The board of review also stated that the Property Tax Code allowed it to revise assessments in any year, that appellants failed to provide evidence of the dwelling's asserted size, and that its comparables support the assessment.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The comparables consist of two-story dwellings of brick and wood siding exterior construction ranging in size from 3,400 to 3,476 square feet of living area. The dwellings are 15 to 26 years old. Each dwelling has central air conditioning and a garage ranging in size from 689 to 806 square feet of building area. Two of the comparables each have a fireplace. Each comparable has a basement with one being a walk-out style and having finished area. The comparable parcels range in size from 30,300 to 57,217 square feet of land area and have land assessments ranging from \$24,046 to \$28,131 or from \$0.47 to \$0.79 per square foot of land area and the comparables have improvement assessments ranging from \$79,419 to \$99,725 or from \$23.17 to \$29.33 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal to the board of review's submission, appellants reiterated that the principle of economies of scale was unsupported in the Property Tax Code, that the County should only reassess property every four years, and that the Township Assessor measured the dwelling and verified the asserted square footage of the home.

Conclusion of Law

The taxpayers contend assessment inequity with regard to the land and improvement as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, the Board finds as pointed out by the Kendall County Board of review that each of the comparable dwellings utilized by the appellants was significantly larger than the subject dwelling which was determined to contain 3,417 square feet of living area based on the best and only documentation contained in the record. The majority of the appellants' comparables also have a total assessment that is higher than the subject's total assessment. Each of the appellants' comparables has a lower per-square-foot improvement assessment than the subject but this is justified based on their larger sizes and considering economies of scale. Accepted real estate valuation theory provides that all factors being equal, as the size of a building increases, the per unit value decreases. In contrast, as the size of a building decreases, the per unit value increases.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. With respect to the land assessment, reduced weight was given to the appellants' comparable #4 due to its larger parcel size when compared to the subject property. The Board finds the best evidence of assessment equity to be the remaining comparables. These comparables were more similar to the subject in size and location. These comparables have land assessments ranging from \$23,930 to \$28,131 or from \$0.47 to \$0.95 per square foot of land area. The subject's land assessment of \$22,563 or \$0.67 per square foot of land area falls below the range established by the best comparables in this record on an overall basis and within the range on a per-square-foot basis. The Board finds that appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to the improvement assessment, the Board gives reduced weight to the appellant's comparables as they differ significantly in dwelling size when compared to the subject. The Board also gives reduced weight to board of review comparable #4 due to its finished walk-out basement which is not a feature of the subject. The Board finds the best evidence of improvement assessment equity to be board of review comparables #1 and #2 as these homes are closer to the subject property in dwelling size, design, location, and features. These comparables have improvement assessments of \$85,984 and \$79,419 or \$24.74 and \$23.17 per square foot of living area, respectively. The subject's improvement assessment of \$82,780 or \$24.23 per square foot of living area is bracketed by the best comparables in this record. Based on this record, and after considering adjustments for differences when compared to the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables disclosed that properties located in similar geographic areas are not assessed at identical levels, all that the constitution requires is practical uniformity, which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by 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:

September 20, 2022



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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