



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

APPELLANT: Propal Investments, LLC  
DOCKET NO.: 17-04270.001-R-1  
PARCEL NO.: 03-02-448-006

The parties of record before the Property Tax Appeal Board are Propal Investments, LLC, the appellant, by attorney Jerri K. Bush 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:** \$9,391  
**IMPR.:** \$52,534  
**TOTAL:** \$61,925

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 single-family dwelling of frame and brick construction with 1,748 square feet of living area. The dwelling was built in 1997. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 400 square feet of building area. The property has a 4,171 square foot site and is located in Oswego, Oswego Township, Kendall County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in May 2017 for a price of \$170,000. The appellant identified the seller as JP Morgan Chase Bank and indicated the property was sold through foreclosure. The appellant provided a copy of the Sheriff's Deed and a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale. The transfer declaration indicated the property had been advertised for sale but was a court-ordered auction involving a financial institution or government agency. The seller was identified on the

transfer declaration as the Kendall County Sheriff's Office. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,925. The subject's assessment reflects a market value of \$186,073 or \$106.45 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 board of review argued that little weight should be given the sale of the subject property as the transaction was a court ordered Sheriff's sale. The board of review also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration documenting the circumstances surrounding the sale.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings located in the subject's subdivision. The comparables were improved with two-story dwellings of frame or frame and brick construction that have either 1,584 or 1,748 square feet of living area. Each comparable has an unfinished basement, central air conditioning and an attached two-car garage. One comparable has a fireplace. The dwellings were built in 1998 and 1999. The comparables have sites ranging in size from 3,731 to 4,936 square feet of land area. These properties sold from May 2016 to April 2017 for prices ranging from \$181,000 to \$219,000 or from \$114.27 to \$125.29 per square foot of living area, including land. The comparables had total assessments ranging from \$55,817 to \$60,729. The board of review requested the subject's assessment be increased to \$66,967.

### **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 Board finds the best evidence of market value in the record to be the three comparable sales submitted by the board of review. These comparables were like the subject in location, style, construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$181,000 to \$219,000 or from \$114.27 to \$125.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$186,073 or \$106.45 per square foot of living area, including land, which is within the overall price range but below the range established by the comparable sales on a square foot basis. The Board gave less weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction as it was a court-order auction in which the seller was a government agency and the property was sold by the Sheriff where the purchaser was given a Sheriff's deed. These facts indicate there was an element of duress or compulsion in the transaction. Additionally, the three sales provided by the board of review support the

conclusion that the subject's purchase price is not reflective of fair cash value. The Board further finds an increase in the assessment as requested by the board of review is not justified based on principles of uniformity when comparing the requested assessment to the assessments of the comparables submitted by the board of review. Based on this record the Board finds a change 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.

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Chairman



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Member



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Member



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Member



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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: April 23, 2019



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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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