



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

APPELLANT: Michael Mills  
DOCKET NO.: 17-04273.001-R-1  
PARCEL NO.: 06-05-200-004

The parties of record before the Property Tax Appeal Board are Michael Mills, 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:** \$15,855  
**IMPR.:** \$95,346  
**TOTAL:** \$111,201

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 frame construction with 3,153 square feet of living area. The dwelling was constructed in 1961. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a detached garage with 920 square feet of building area. The property has a 2.5-acre site and is located in Oswego, Na-Au-Say Township, Kendall County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two, 1.5-story dwellings and a split-level style dwelling that range in size from 2,784 to 3,300 square feet of living area. The dwellings were built from 1971 to 1980. Each comparable has a full basement with two being partially finished, central air conditioning, one fireplace and a two-car or three-car garage. Two comparables are also improved with pole-barns. These properties have sites ranging in size from 1.5 acres to 3.6 acres. The sales occurred in February 2016 and May 2017

for prices ranging from \$295,000 to \$340,015 or from \$103.03 to \$149.52 per square foot of living area inclusive of the land. To document the sales the appellant submitted copies of the Multiple Listing Service (MLS) listing sheet for each property. The MLS listing for comparable #2 described the home as being “newly rehabbed” and comparable #3 as being REO/Lender Owned in need of some cosmetics and a few repairs. Based on this evidence the appellant requested the subject’s assessment be reduced to \$99,990.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$111,201. The subject's assessment reflects a market value of \$334,138 or \$105.97 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of brick or brick and frame exterior construction that range in size from 2,211 to 2,678 square feet of living area. The dwellings were built from 1966 to 1977. Each home has an unfinished basement, central air conditioning and a garage ranging in size from 520 to 1,500 square feet of building area. The board of review analysis indicates comparable #1 has a pole barn and comparable #3 has two pole barns. Comparable #2’s property record card depicts this property as having a pole barn; however, the property record card depicts three building permits as being issued following the purchase which may in part be for the pole barn. These properties have sites ranging in size from 130,981 to 269,912 square feet of land area. The sales occurred from February 2016 to January 2017 for prices ranging from \$285,000 to \$485,000 or from \$125.09 to \$203.35 per square foot of living area, including land. To document the sales the board of review provided copies of the PTAX-203 Illinois Real Estate Transfer declarations for the comparables.

In rebuttal the board of review asserted that the appellant’s comparables are a different style than the subject property and should be given no weight.

### **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 six sales to support their respective positions. The comparables provided by the appellant differ from the subject dwelling in style and are newer but are similar in overall size and features with the exception that two comparables have pole barns. The board of review comparables are more similar to the subject in style but were smaller than the subject dwelling; also two comparables had one or two pole barns at the time of sale. The comparables submitted by the parties sold from February 2016 to May 2017 for prices ranging from \$285,000 to \$485,000 or from \$103.03 to \$203.35 per square foot of living area including land. The subject's assessment reflects a market value of \$334,138 or \$105.97 per square foot of living area,

including land, which is within the range established by comparable sales in this record. Only one comparable has a price below the subject property on a per square foot basis. Based on this evidence and considering the differences between the comparable properties and the subject property, the Board finds the assessment of the subject property as established by the board of review is correct and a reduction is not warranted.

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: August 20, 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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