



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

APPELLANT: Muneeva, Inc.  
DOCKET NO.: 17-04274.001-R-1  
PARCEL NO.: 03-17-204-007

The parties of record before the Property Tax Appeal Board are Muneeva, Inc., 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:** \$15,196  
**IMPR.:** \$49,457  
**TOTAL:** \$64,653

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 tri-level style single family dwelling of frame construction with 1,304 square feet of above grade living area. The dwelling was constructed in 1958. Features of the home include a lower level with 574 square feet, a fireplace and an attached garage with 660 square feet of building area. The property has a 15,120 square foot site and is located in Oswego, Oswego Township, Kendall County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales improved with three tri-level dwellings and four one-story dwellings that range in size from 1,028 to 1,644 square feet of above grade living area. The dwellings were built from 1961 to 1979. The three tri-level dwellings have lower levels ranging in size from 520 to 550 square feet and comparable #7 has a full basement. Each comparable has central air conditioning, three comparables have one or two fireplaces and each comparable has either a one-car or a two-car garage. The sales occurred

from January 2016 to June 2017 for prices ranging from \$127,000 to \$175,000 or from \$101.61 to \$135.92 per square foot of living area, including land. Based on this evidence the appellant requested the assessment of the subject property be reduced to \$47,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,653. The subject's assessment reflects a market value of \$194,270 or \$148.98 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 four comparable sales improved with a bi-level style home, a tri-level dwelling, and two raised ranch style dwellings that range in size from 1,232 to 1,296 square feet of above grade living area. The dwellings were constructed from 1959 to 1970. One comparable has a fireplace and each comparable has a garage ranging in size from 400 to 560 square feet of building area. The comparables sold from September 2016 to February 2017 for prices ranging from \$185,000 to \$197,000 or from \$143.63 to \$157.98 per square foot of living area, including land.

In rebuttal the board of review contends no weight should be given appellant's comparables #4 through #7 as these are improved with one-story dwellings while the subject is a tri-level dwelling. The board of review also contends less weight should be given appellant's comparables #1 and #2 due to their location along a heavily traveled 4-lane highway.

### **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 record contains eleven comparable sales submitted by the parties to support their respective positions. Little weight is given appellant's comparables #4 through #7 due to their one-story design whereas the subject property is improved with a tri-level dwelling. The Board finds the best evidence of market value to be appellant's comparable sales #1 through #3 and the comparables submitted by the board of review as these properties are improved with dwellings more similar to the subject's design. These comparables sold for prices ranging from \$127,000 to \$197,000 or from \$123.54 to \$157.98 per square foot of living area, including land. The two comparables with the lowest overall purchase prices were appellant's comparables #1 and #2, however, the board of review indicated these two sales are located along a heavily traveled 4-lane highway indicating an upward adjustment may be needed to account for their inferior locations relative to the subject property. The subject's assessment reflects a market value of \$194,270 or \$148.98 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct.

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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