



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

APPELLANT: David Cotter
DOCKET NO.: 18-03055.001-R-1
PARCEL NO.: 03-08-352-005

The parties of record before the Property Tax Appeal Board are David Cotter, 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: \$17,050
IMPR.: \$74,621
TOTAL: \$91,671

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 2018 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 frame construction with 2,466 square feet of living area. The dwelling was constructed in 1974. Features of the home include a full basement, central air conditioning, a fireplace and an attached 697 square foot garage. The property has a 47,978 square foot lot 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 four comparable sales that were located from 1.2 to 3.7 miles from the subject. The comparables had lots ranging in size from 9,148 to 98,010 square feet of land area. The comparables were described as 1-story, 1½-story or 2-story dwellings of wood siding or wood and brick exterior construction ranging in size from 2,406 to 2,646 square feet of living area. The dwellings were constructed from 1949 to 1997 and had other features with varying degrees of similarity to the subject. The comparables sold from February 2015 to

February 2018 for prices ranging from \$219,000 to \$290,000 or from \$85.78 to \$114.98 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,671. The subject's assessment reflects a market value of \$273,808 or \$111.03 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Kendal County of 33.48% 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 that were located from "Next Door" to "+/- 1 mile" from the subject. The comparables had lots ranging in size from 23,237 to 45,865 square feet of land area. The comparables consists of two-story dwellings of frame or brick and frame construction ranging in size from 1,792 to 3,258 square feet of living area. The dwellings were constructed from 1957 to 1992 and had other features with varying degrees of similarity to the subject. The comparables sold from July 2017 to August 2018 for prices ranging from \$215,000 to \$347,000 or from \$98.08 to \$147.88 per square foot of living area, including land. The board of review's evidence included a memorandum disclosing that the board of review gave no weight to the appellant's comparables #3 and #4 due to their dissimilar 1-story designs. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 a total of eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #3 and #4 due to their dissimilar 1-story or 1½-story designs, when compared to the subject. In addition, sale #4 occurred greater than 34 months prior to the January 1, 2018 assessment date at issue. The Board also gave less weight to the board of review's comparables #2, #3 and #4 due to their differences in size, when compared to the subject. The Board finds the parties' remaining comparable sales where similar to the subject in location, style and some features. These sales also occurred proximate in time to the January 1, 2018 assessment date at issue. The best comparable sales occurred from May to December 2017 for prices ranging from \$215,000 to \$275,000 or from \$98.08 to \$103.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$273,808 or \$111.03 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a total market value basis but above on a per square foot basis. However, after adjusting the best comparables for differences when compared to the subject, such as their smaller lots, the Board finds the subject's assessment is well supported. Based on this evidence the Board finds a reduction 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.



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: February 16, 2021



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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