



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

APPELLANT: Kriss Bigol
DOCKET NO.: 18-03323.001-R-1
PARCEL NO.: 03-01-404-022

The parties of record before the Property Tax Appeal Board are Kriss Bigol, the appellant, by attorney Chris D. Sarris, of Steven B. Pearlman & Associates 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: \$21,683
IMPR.: \$92,230
TOTAL: \$113,913

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 brick and frame exterior construction with 2,671 square feet of living area. The dwelling was constructed in 2007. Features of the home include full unfinished basement, central air conditioning, one fireplace and a 644 square foot garage. The property has a 10,041 square foot site and is located in Aurora, Oswego Township, Kendall County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed section IV of the residential appeal petition disclosing the subject property was purchased on October 28, 2016 for \$299,000. The appeal petition indicated the property was sold by a realtor, the property was advertised for sale for a period of 11 days and the sale was not between related parties. The appellant also submitted copies of the Master Statement, the PTAX-203 Illinois Real Estate Transfer Declaration, the Multiple Listing Sheet, the Warranty

Deed and the Residential Real Property Disclosure Report associated with the sale. Based on this evidence, the appellant requested a reduction in the subject's total assessment to reflect the recent sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,913. The subject's assessment reflects a market value of approximately \$340,242 or \$127.38 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Kendall County of 33.48% as determined by the Illinois Department of Revenue.

In response to the appellant's submission, the board of review argued the 2016 sale of the subject should be given no weight as it was not relevant to a 2018 valuation date.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .25 of a mile from the subject. The comparables are situated on sites ranging in size from 10,001 to 11,769 square feet of land area. The comparables are described as two-story dwellings of frame or brick and frame exterior construction that range in size from 2,239 to 2,731 square feet of living area. The dwellings were built from 2005 to 2008. The comparables have full unfinished basements, central air-conditioning and garages ranging in size from 644 to 709 square feet of building area. Two comparables each have one fireplace. The comparables sold from May 2017 to July 2018 for prices ranging from \$300,000 to \$377,000 or from \$123.03 to \$141.15 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel argued the board of review comparable have superior features and/or larger lot sizes when compared to the subject and the recent sale of the subject is the best evidence of market value.

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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the board of review comparable sales that sold from May 2017 to July 2018 for prices ranging from \$300,000 to \$377,000 or from \$123.03 to \$141.15 per square foot of living area, including land. These comparables sold proximate in time to the January 1, 2018 assessment date and were relatively similar to the subject in location, design, dwelling size, age and most features. The subject's assessment reflects a market value of \$340,242 or \$127.38 per square foot of living area, including land, which falls within the range established by the board of review comparable sales. The Board gave less weight to the subject's sale in October 2016 as the transaction occurred less proximate in time to the assessment date at issue and thus, less likely to be indicative of market value. After considering adjustments to the more recent sales provided by the board of review when

compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is well supported and therefore, 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:

January 19, 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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