



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

APPELLANT: Jeremy Bohlin
DOCKET NO.: 18-03460.001-R-1
PARCEL NO.: 03-36-480-004

The parties of record before the Property Tax Appeal Board are Jeremy Bohlin, the appellant, by attorney Kelly J. Keeling of KBC Law Group 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: \$21,146
IMPR.: \$98,342
TOTAL: \$119,488

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 is improved with a two-story dwelling of brick and frame construction containing 3,263 square feet of living area. The dwelling was built in 2008. Features of the home include a full basement, central air conditioning, one fireplace and an attached three-car garage with 746 square feet of building area. The property has an 11,646 square foot site and is located in Plainfield, Oswego Township, Kendall County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of frame and masonry construction that range in size from 3,095 to 3,263 square feet of living area. The dwellings were built in 2006 and 2007. Each home has a full basement, central air conditioning, one fireplace and an attached garage with either 735 or 746 square feet of building area. These properties have improvement

assessments ranging from \$76,505 to \$92,264 or from \$23.45 to \$29.28 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$76,517.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,488. The subject property has an improvement assessment of \$98,342 or \$30.14 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of brick and frame construction that range in size from 3,219 to 3,278 square feet of living area. The homes were built in 2006 or 2008. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 657 to 786 square feet of building area. The comparables have improvement assessments ranging from \$96,351 to \$98,428 or from \$29.77 to \$30.25 per square foot of living area.

The board of review analysis indicated the subject and each of its comparables has a "look-out" basement. The board of review explained the reason the appellant's comparables #1 through #3 have lower assessments per square foot is that each has a standard basement whereas the subject property has a look-out basement.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 eight comparables submitted by the parties to support their respective positions. The comparables are similar to the subject in location, style, size, age and features with the exception that appellant's comparables #1 through #3 have standard basements while the subject property has a "look-out" basement. Appellant's comparable #1 appears to be an outlier with an improvement assessment of \$23.45 per square foot of living area while the seven remaining comparables submitted by the parties have improvement assessments ranging from \$29.13 to \$30.25 per square foot of living area, a relatively tight range. The subject's improvement assessment of \$30.14 per square foot of living area falls within the range established by the comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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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