



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

APPELLANT: Chad Goldenberg
DOCKET NO.: 18-03739.001-R-1
PARCEL NO.: 03-08-102-016

The parties of record before the Property Tax Appeal Board are Chad Goldenberg, 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: \$18,212
IMPR.: \$70,112
TOTAL: \$88,324

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 2,936 square feet of living area.¹ The dwelling was constructed in 1975. Features of the home include central air conditioning, a fireplace and a 704 square foot attached garage. The property has a 30,449 square foot site and is located in Oswego, 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 three suggested comparable properties that were located “< 1 block” from the subject. The comparables were one-story and two-story dwellings of brick or frame exterior construction. Two of the comparables contained either 2,058 or 2,492 square feet of living area. The dwellings ranged in age from 41 to 59 years old and featured central air conditioning, a fireplace and a two-car

¹ The Board finds the best evidence of the subject’s size was the sketch within the subject’s Property Record Card (PRC) submitted by the board of review.

garage. The comparables had improvement assessments ranging from \$47,145 to \$67,619 or from \$22.90 to \$27.13 per square foot of living area.

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 \$88,324. The subject property has an improvement assessment of \$70,112 or \$23.88 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a letter disclosing that the subject had 2,936 square feet of living area and submitted the subject's PRC as support. The board of review submitted information on four comparables that were located from "next door" to .25 of a mile from the subject. The comparables were two-story dwellings of frame or brick and frame exterior construction containing from 2,922 to 3,059 square feet of living area. The dwellings ranged in age from 40 to 48 years old and featured central air conditioning and attached garages ranging in size from 576 to 728 square feet of building area. Three of the comparables had a fireplace. The comparables had improvement assessments ranging from \$70,458 to \$81,834 or from \$24.03 to \$26.75 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the board of review's comparables. The Board gave less weight to the appellant's comparables #1 and #3, due to their dissimilar one-story style when compared to the subject's two-story style. The best comparables had improvement assessments that ranged from \$67,619 to \$81,834 or from \$24.03 to \$27.13 per square foot of living area. The subject's improvement assessment of \$70,112 or \$23.88 per square foot of living area falls within the range established by the best comparables in this record on a total improvement assessment basis but below the range on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is well supported. 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Chad Goldenberg
49 E. Anchor Dr.
Oswego, IL 60543

COUNTY

Kendall County Board of Review
Kendall County Office Building
111 West Fox Street
Yorkville, IL 60560