



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

APPELLANT: Myron & Joyce Jeffries  
DOCKET NO.: 18-03806.001-R-1  
PARCEL NO.: 01-25-462-004

The parties of record before the Property Tax Appeal Board are Myron & Joyce Jeffries, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$16,741  
**IMPR.:** \$134,064  
**TOTAL:** \$150,805

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2-story dwelling of frame exterior construction with 3,618 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished basement, central air conditioning, a fireplace, an 864 square foot attached garage, a 1,320 square foot detached garage and an inground swimming pool. The property has a 45,015 square foot site and is located in Plano, Little Rock Township, Kendall County.<sup>1</sup>

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on nine comparable sales located within 0.95 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame, metal or vinyl

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<sup>1</sup> Details of the subject property were obtained from the board of review grid analysis and supported with a property sketch. The appellants' submission excluded site size for the subject and had a different garage size with no supporting documentation.

siding exterior construction that range in size from 3,356 to 4,104 square feet of living area. The homes were built in 2005 or 2006. Each comparable has a basement, central air conditioning and a 600 square foot garage. No site sizes were provided for the appellants' comparables. The comparables sold from July 2017 to December 2018 for prices ranging from \$160,000 to \$254,000 or from \$38.99 to \$72.11 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$88,673.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$150,805. The subject's assessment reflects a market value of \$450,433 or \$124.50 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 appellants' comparables, the board of review asserted that all of the appellants' comparables are located in a subdivision encumbered by a Special Service Area (SSA).<sup>2</sup> In contrast, the subject property is located in a neighborhood that does not have an SSA.

In support of its contention of the correct assessment the board of review submitted a grid analysis, property sketches, photo and aerial map of the subject and four comparable sales located within one-third of a mile from the subject property. The comparables have sites that range in size from 39,498 to 45,207 square feet of land area and are improved with a 1.5-story and three, 2-story dwellings of frame or brick and frame exterior construction that range in size from 3,251 to 3,512 square feet of living area. The homes were built from 2001 to 2006. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage ranging in size from 782 to 1,001 square feet of building area. The comparables sold from January 2017 to October 2018 for prices ranging from \$365,000 to \$415,000 or from \$107.00 to \$118.17 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel argued that their comparables' location in an SSA be disregarded because the SSA was established after the sale dates and thus had no impact on sale prices of the comparables. Appellants' counsel further indicated that board of review comparables #1, #2 and #3 were acceptable and supported a reduction based on sale price per square foot. And that board of review comparable #4 was not comparable to the subject due to its 1.5-story design. The appellants' counsel also submitted a rebuttal 2018 Property Tax Analysis reiterating the appellant's comparables #1, #3 and #4, along with board of review comparables #1 and #2 are the best comparables in the record.

In surrebuttal, the Kendall County Board of Review responded to the appellants' SSA comments stating that the Lakewood Springs subdivision has had a Special Service Tax since its inception in 2005 and provided tax bills for the subject and the appellants' comparables in support of this assertion. The board of review claimed no weight should be given to the "Property Tax Analysis" provided by the appellants as the document is not signed, there is no indication that the

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<sup>2</sup> A Special Service Area (SSA) is a taxing mechanism that can be used to fund a wide range of special or additional services and/or physical improvements in a defined geographic area within a municipality or jurisdiction.

analysis was prepared by an appraiser and no explanation for calculations was provided in the document.

### **Conclusion of Law**

The appellants contend 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 on this record that no reduction in the subject's assessment is warranted.

The parties submitted thirteen comparables for the Boards consideration. The Board gave less weight to the appellants' comparables due to their location in a subdivision with an SSA while the subject's subdivision lacks an SSA. Additionally, the appellants' comparables lacked site sizes which are relevant for the overvaluation argument. The Board gave less weight to the board of review's comparable #4 which differs from the subject in design and has a finished basement compared to the subject's unfinished basement.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #3 which are similar to the subject in terms of location, age and design but have varying degrees of similarity to the subject in terms of dwelling size and features. These comparables sold from January 2017 to October 2018 for prices ranging from \$365,000 to \$415,000 or from \$107.00 to \$118.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$450,434 or \$124.50 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record, an appears to be justified based on the subject's superior inground swimming pool and 1,320 square foot detached garage features. After considering adjustments to the comparables for differences with the subject, the Board finds the subject' assessment is supported and a reduction 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: March 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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