



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

APPELLANT: Nora & Marco DiPaolo
DOCKET NO.: 18-03914.001-R-1
PARCEL NO.: 03-12-353-057

The parties of record before the Property Tax Appeal Board are Nora & Marco DiPaolo, the appellants; 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: \$23,761
IMPR.: \$61,416
TOTAL: \$85,177

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 two-story dwelling of brick and wood siding exterior construction with 2,289 square feet of living area. The dwelling was constructed in 2007 and is approximately 11 years old. Features of the home include an unfinished basement, central air conditioning, and a garage containing 462 square feet of building area. The property has a 9,187 square foot site and is located in Oswego, Oswego Township, Kendall County.

The appellants appeared by Marco DiPaolo before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales. The comparables are located either 1.75 or 5 miles from the subject property and are 7 to 19 years old. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,014 to 2,370 square feet of building area. Each dwelling has central air conditioning, a basement one of which has finished area, and a garage ranging in size from 420 to 515 square feet of building area. The parcels range in size

from 8,000 to 11,749 square feet of land area. The comparables sold from January to June 2017 for prices ranging from \$230,000 to \$247,000 or from \$102.53 to \$114.20 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$75,524.

At hearing, Mr. DiPaolo testified that the subject is located in a rural area, and that the selection of comparables located five miles from the subject is reasonable in order to find homes of the same model and dwelling size.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,177. The subject's assessment reflects a market value of \$254,412 or \$111.15 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same subdivision as the subject and within .5 of a mile from the subject. The comparables consist of two-story dwellings of brick and wood siding exterior construction ranging in size from 2,289 to 2,340 square feet of living area. The dwellings are 8 to 11 years old. Each dwelling has central air conditioning, an unfinished basement, and a garage with 462 or 671 square feet of building area. The parcels range in size from 8,998 to 12,124 square feet of land area. The comparables sold from January 2017 to May 2018 for prices ranging from \$267,000 to \$292,000 or from \$116.64 to \$125.59 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, Andy Nicoletti, Kendall County Chief County Assessing Official, testified that the board of review's comparables are located in the same subdivision as the subject, are of the same quality, and that three of the homes were of the same model as the subject.

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 the appellants 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 to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables as they are less similar to the subject in location than are the board of review comparables.

The Board finds the best evidence of market value to be the board of review comparables, which are most similar to the subject in dwelling size, location, age, and features. These most similar comparables sold for prices ranging from \$267,000 to \$292,000 or from \$116.64 to \$125.59 per

square foot of living area, including land. The subject's assessment reflects a market value of \$254,412 or \$111.15 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences, the Board finds a reduction in the subject's assessment for overvaluation 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: _____

September 20, 2022



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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