



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

APPELLANT: Jeff Mazza
DOCKET NO.: 19-01262.001-R-1
PARCEL NO.: 03-07-449-001

The parties of record before the Property Tax Appeal Board are Jeff Mazza, the appellant, by attorney Dennis M. Nolan, of the Law Office of Dennis M. Nolan, P.C. in Bartlett; 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: \$11,188
IMPR.: \$78,298
TOTAL: \$89,486

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 2019 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 vinyl siding exterior construction with 2,379 square feet of living area. The dwelling was constructed in 1994 and is approximately 25 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a 3-car garage. The property has an approximately 10,122 square foot site and is located in Oswego, Oswego Township, Kendall County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$245,000 as of January 1, 2019. The appraisal was prepared by Jacob Bartlett, a certified residential real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser examined six comparable sales located from 0.06 to 0.60 of a mile from the subject property. The parcels range in size from 10,003 to 11,437 square feet of land area and are improved with two-story homes of vinyl siding or brick and vinyl siding exterior construction ranging in size from 2,028 to 2,961 square feet of living area. The dwellings were built from 1988 to 2001. Each home has a basement, three of which have finished area, central air conditioning, and a 2-car or a 3-car garage. The comparables sold from January 2017 to January 2019 for prices ranging from \$220,000 to \$256,000 or from \$86.46 to \$113.42 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject, such as exterior construction materials, room count, dwelling size, basement finish, garage size, and other improvements, to calculate adjusted sale prices ranging from \$229,000 to \$251,000. Based on the foregoing, the appraiser opined that the subject had a market value of \$245,000 as of January 1, 2019.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,486. The subject's assessment reflects a market value of \$267,442 or \$112.42 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Kendall County of 33.46% 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, together with a map showing the locations of these comparables in relation to the subject, property record cards and Real Estate Transfer Declarations for these comparables. The comparables are located within 0.25 of a mile from the subject property and within the same subdivision as the subject property. The parcels range in size from 9,909 to 13,123 square feet of land area and are improved with two-story homes of brick and frame exterior construction ranging in size from 2,331 to 2,408 square feet of living area. The dwellings range in age from 24 to 26 years old. One home has a part basement and part crawl space foundation and three homes each have a full basement. Each home has central air conditioning, a fireplace, and a garage ranging in size from 441 to 672 square feet of building area. The comparables sold from February 2018 to August 2019 for prices ranging from \$253,000 to \$278,000 or from \$106.35 to \$118.55 per square foot of living area, including land.

The board of review also submitted a brief contending that four appraisal sales are too remote in time from the January 1, 2019 assessment date to be indicative of market value as of the assessment date, two appraisal sales are located outside the subject's neighborhood, and that the subject's assessment did not include the subject's third bathroom.

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

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

The appellant submitted an appraisal and the board of review submitted four comparable sales in support of their respective positions before the Board. The Board gives less weight to the value conclusion contained in the appraisal given that four of the six appraisal comparable sales occurred in 2017, less proximate in time to the January 1, 2019 assessment date. Furthermore, two appraisal comparable sales differ substantially from the subject in dwelling size, necessitating large adjustments to these comparables. As a result of the foregoing, and having determined that the appraisal does not reflect a credible market value for the subject as of January 1, 2019, the Board will consider will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of ten comparables sales for the Board's consideration. The Board gives less weight to the appraisal sales due to their sale dates being more remote in time from the assessment date or significant differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the board of review's comparables which are similar to the subject in dwelling size, lot size, age, location, and most features. These most similar comparables sold from February 2018 to August 2019 for prices ranging from \$253,000 to \$278,000 or from \$106.35 to \$118.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$267,442 or \$112.42 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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: July 19, 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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