



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

APPELLANT: Nancy Rousonelos
DOCKET NO.: 19-01712.001-R-1
PARCEL NO.: 03-31-452-004

The parties of record before the Property Tax Appeal Board are Nancy Rousonelos, the appellant, 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: \$25,507
IMPR.: \$91,088
TOTAL: \$116,595

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a favorable 2018 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 frame exterior construction with 2,478 square feet of living area.¹ The dwelling was constructed in 1990. Features of the home include a basement, central air conditioning, a fireplace and a garage containing 600 square feet of building area. The property has a 91,208 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 information on six comparable sales located from .90 to 1.97 miles from the

¹ The Board finds the best description of the subject property is found in the property record card provided by the board of review which contained the site dimensions of the subject, a schematic diagram and dimensions of the subject's improvements and a photograph. Counsel for the appellant failed to provide descriptive details of the subject property in Section III – Description of Property of the appeal petition as required.

subject property. The comparables are described as two-story dwellings ranging in size from 2,263 to 2,666 square feet of living area. The dwellings were built from 1987 to 2000. Each comparable features a full basement, a fireplace and a garage that ranges in size from 446 to 726 square feet of building area.² Three comparables each have central air conditioning. The comparables sold from April 2018 to October 2019 for prices ranging from \$255,000 to \$340,360 or from \$105.92 to \$129.98 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$95,205. The requested assessment would reflect a total market value of \$285,644 or \$115.27 per square foot of living area, land included, when using the statutory level of assessment 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,595. The subject's assessment reflects a market value of \$348,461 or \$140.62 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 response to the appeal, the board of review critiqued the appellant's comparables. The board of review asserted that appellant's comparables #1 through #4 and #6 are located within the village limits of Oswego, whereas the subject is located in an unincorporated area. The board of review also asserted that appellant's comparable #5 sold for a price of \$345,000 not \$340,360 as reported in the appellant's grid. In support of this claim, the board of review provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with this transaction depicting a purchase price of \$345,000. The board of review also provided a copy of the property record card for comparable #5 which depicts its site has 47,677 square feet of land area and its dwelling has a frame and brick exterior construction.

In support of its contention of the correct assessment of the subject property, the board of review submitted information on four comparable sales located within 1/3 of a mile from the subject property. The comparables have sites that range in size from 45,540 to 89,416 square feet of land area. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,280 to 2,916 square feet of living area. The dwellings were built from 1976 to 2000. The comparables each have a basement, central air conditioning, one fireplace and a garage that ranges in size from 483 to 944 square feet of building area. The comparables sold from June 2018 to June 2019 for prices ranging from \$335,000 to \$390,000 or from \$125.17 to \$152.28 per square foot of living area, including land. 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

² The Board finds appellant failed to submit descriptive data for exterior construction and site sizes of the comparables.

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 parties submitted ten suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #1, #2, #3, #4 and #6 due to their distant locations from the subject being more than one mile away. The Board gives reduced weight to board of review comparables #1 and #3 which differ from the subject in dwelling size and age, respectively.

The Board finds the best evidence of market value to be appellant's comparable #5, along with board of review comparables #2 and #4. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. However, the Board finds the subject's site is superior in size to each of these comparables. The comparables sold from June 2018 to June 2019 for prices ranging from \$335,000 to \$390,000 or from \$129.41 to \$152.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$348,461 or \$140.62 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, 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: August 24, 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

Nancy Rousonelos, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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