



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

APPELLANT: William Dolan
DOCKET NO.: 19-01761.001-R-1
PARCEL NO.: 03-36-226-016

The parties of record before the Property Tax Appeal Board are William Dolan, 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: \$23,162
IMPR.: \$109,347
TOTAL: \$132,509

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 is improved with a two-story dwelling of brick and frame construction with 3,141 square feet of living area.¹ The dwelling was constructed in 2018 and is approximately 1 year old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 452 square foot garage. The property has a 17,661 square foot site and is located in Plainfield, Oswego Township, Kendall County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. The land assessment was not contested. The appellant argued the subject property is one of the smaller homes in the neighborhood with three bedrooms, two full baths, a half bath and a two-car garage but is assessed much higher than most properties in the neighborhood that have two full

¹ The appellant reported the subject has 2,952 square feet of living area while the board of review reported 3,141 square feet of living area. The Board finds the best and only evidence of size was presented by the board of review from the property record card which contained a schematic diagram and the calculations of the subject's size.

baths, two half baths, four bedrooms and three-car garages. In support of these arguments the appellant submitted information on four comparables located within .84 of a mile from the subject with both sales and equity data. The properties have sites ranging in size from 8,930 to 13,068 square feet of land area and are improved with two-story dwellings of brick and frame exterior construction that range in size from 3,100 to 3,460 square feet of living area. The dwellings range in age from 6 to 16 years old. The comparables have basements, three of which have finished area. Each comparable has 2.5 to 4.5 baths, central air conditioning, and a garage with either 452 or 678 square feet of building area. Three comparables each have a fireplace. These properties sold from August 2005 to August 2018 for prices ranging from \$368,130 to \$469,330 or from \$106.40 to \$137.63 per square foot of living area, including land. These comparables have improvement assessments ranging from \$85,812 to \$103,028 or from \$24.80 to \$33.23 per square foot of living area.²

The appellant's submission also indicated the subject property was purchased in December 2018 for a price of \$419,707 or \$142.18 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,509. The subject's assessment reflects a market value of \$396,022 or \$126.08 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. The subject property has an improvement assessment of \$109,347 or \$34.81 per square foot of living area.

In response to the appellant's evidence, the board of review argued the appellant's grid analysis has incorrect assessment information for the comparables. In addition, comparables #1 and #3 have incorrect square footage of living area. Per the property record cards submitted by the board of review, comparables #1 and #3 have 3,420 and 2,915 square feet of living area, respectively and the four comparables have improvement assessments ranging from \$96,300 to \$116,978 or from \$28.16 to \$37.73 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties located within the same subdivision as the subject and within .25 of a mile from the subject. The comparables have sites ranging in size from 12,610 to 13,764 square feet of land area and are improved with two-story dwellings of brick and frame exterior construction that range in size from 3,030 to 3,247 square feet of living area. The dwellings range in age from 8 to 14 years old. Each comparable was reported to have a basement with finished area, central air conditioning, a fireplace and a garage ranging in size from 691 to 766 square feet of building area. The properties sold from May 2018 to June 2019 for prices ranging from \$412,500 to \$429,900 or from \$127.04 to \$140.40 per square foot of living area, including land. The board of review submitted the subject's property record card that indicated the subject property sold in December 2018 for a price of \$419,707. The four comparables have improvement assessments ranging from \$112,126 to \$120,558 or from \$36.46 to \$37.65 per

² The Board finds the appellant's improvement assessment per square foot calculations were incorrect based on the assessment information and the above grade living area as provided in the Section V Grid Analysis.

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

Conclusion of Law

The appellant contends in part 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 Board finds the best evidence of market value to be appellant's comparable #4 and the board of review comparable sales. These comparables sold proximate in time to the January 1, 2019 assessment date and were similar to the subject property in location, style and dwelling size. However, the Board recognizes all comparables have larger garages that suggest downward adjustments, but all are older in age which suggest upward adjustments to make them more equivalent to the subject. These properties sold for prices ranging from \$412,500 to \$429,900 or from \$127.04 to \$140.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$396,022 or \$126.08 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Additionally, the record disclosed the subject property was purchased in December 2018 for a price of \$419,707, which is significantly above the market value reflected by the subject's assessment, and further supports the conclusion the subject property is not overvalued for assessment purposes. The Board did not consider appellant's comparables #1, #2 and #3 which were dated sales that sold over 5 years ago and were not considered to be reflective of market value as of the January 1, 2019 assessment date. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, the appellant 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 no reduction in the subject's assessment is warranted.

The record contains information on eight comparables provided by the parties to support their respective positions that are relatively similar to the subject in location, dwelling size and style. However, all comparables are older dwellings that suggest upward adjustments but six comparables have larger garages that suggest downward adjustments to make them more equivalent to the subject. These comparables submitted by the parties had improvement assessments ranging from \$87,786 to \$120,558 or from \$24.80 to \$37.65 per square foot of living area. The subject's improvement assessment of \$109,347 or \$34.81 per square foot of living area falls within the range established by the best comparables in this record and is well supported given the fact the subject dwelling is from 5 to 15 years newer than each dwelling.

Therefore, after considering adjustments to the comparables for differences in age and features when compared to the subject, the Board finds the subject's improvement assessment is supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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:

December 21, 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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