



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

APPELLANT: Brian & Terri Zajdel
DOCKET NO.: 19-01768.001-R-1
PARCEL NO.: 03-15-202-001

The parties of record before the Property Tax Appeal Board are Brian & Terri Zajdel, 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: \$18,998
IMPR.: \$91,313
TOTAL: \$110,311

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 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 frame exterior construction with 3,553 square feet of living area.¹ The dwelling is 14 years old. Features of the home include an unfinished basement, central air conditioning, and a 679 square foot garage. The property has a 7,130 square foot site and is located in Oswego, Oswego Township, Kendall County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparables located within five blocks of the subject. The comparables are described as two-story dwellings of brick and siding exterior construction ranging in size from 2,754 to 3,193 square feet of living area and are 13 to 16 years old. Each comparable has an unfinished basement, central air conditioning and a garage with 576 or 864

¹The Property Tax Appeal Board finds the best evidence of features and dwelling 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.

square feet of building area. The comparables each have a site with 7,130 square feet of land area. The comparables sold from August 2019 to January 2020 for prices ranging from \$303,000 to \$335,000 or from \$98.00 to \$110.00 per square foot of living area, including land, rounded. Based on this evidence, the appellants 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 \$110,311. The subject's assessment reflects a market value of \$329,680 or \$92.79 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 reviewing the appellants' evidence, the board of review argued the appellants' comparable sales are smaller dwellings when compared to the subject. In support of the subject's assessment, the board of review submitted information on four comparable sales located within the same subdivision as the subject and within .5 of a mile from the subject. The comparables have sites with 7,130 or 7,475 square feet of land area and are improved with two-story dwellings of brick and frame exterior construction ranging in size from 3,553 to 3,577 square feet of living area and are 13 or 14 years old. Each comparable has an unfinished basement, central air conditioning, and a 679 square foot garage. Three comparables each have a fireplace. The comparables sold from January 2018 to April 2019 for prices ranging from \$305,000 to \$339,000 or from \$85.84 to \$94.77 per square foot of living area, including land. The board of review also submitted a property record card and the PTAX-203 Real Estate Transfer Declaration associated with each sale along with a map depicting the locations of the comparables in relation to the subject. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 record contains eight comparable sales for the Board's consideration. The Board gave less weight to appellants' comparables due to their smaller dwelling sizes when compared to the subject. The Board finds the best evidence of market value to be the board of review comparables which overall are more similar to the subject in location, age, dwelling size and features. These comparables sold from January 2018 to April 2019 for prices ranging from \$305,000 to \$339,000 or from \$85.84 to \$94.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$329,680 or \$92.79 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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: September 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Brian & Terri Zajdel
513 Cardinal Avenue
Oswego, IL 60543

COUNTY

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