



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

APPELLANT: Jason & Colleen Hanson
DOCKET NO.: 19-01769.001-R-1
PARCEL NO.: 05-05-127-028

The parties of record before the Property Tax Appeal Board are Jason & Colleen Hanson, the appellants, by Daniel J. Kramer, Attorney at Law, in Yorkville, 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: \$16,606
IMPR.: \$52,223
TOTAL: \$68,829

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 part two-story and part one-story single-family dwelling of frame exterior construction with 2,092 square feet of living area.¹ The dwelling is approximately 15 years old. Features of the home include an approximately 1,296 square foot look-out style basement, central air conditioning, a fireplace and a 504 square foot garage. The property has an approximately 10,043 square foot site and is located in Yorkville, Kendall Township, Kendall County.

¹ In the appeal, the appellants reported a dwelling size of 1,813 square feet of living area. However, the board of review's evidentiary submission includes a memorandum acknowledging that an error was discovered in the subject's property record card (PRC) maintained by the assessing officials. The sketch on the PRC depicts that the dwelling contains 2,092 square feet of living area and this figure has been verified by township officials. In the absence of substantive documentary evidence presented by the appellants supporting the subject's dwelling size, the Board finds that the board of review provided the best evidence of the subject's living area square footage.

The appellants contend assessment inequity as the basis of the appeal concerning the improvement assessment.² In support of this argument, the appellants completed the Section V grid analysis with data on three equity comparables and supplied supporting color photographs of each comparable property. The comparables are each located in close proximity to the subject and are improved with two-story dwellings of frame exterior construction. The dwellings range in age from 16 to 19 years old and range in size from 1,980 to 2,768 square feet of living area. Each comparable has a basement ranging in size from 922 to 992 square feet, central air conditioning, a fireplace and a garage ranging in size from 462 to 784 square feet of building area. The comparables have improvement assessments ranging from \$51,896 to \$77,200 or from \$25.55 to \$27.89 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of approximately \$46,322 or \$22.14 per square foot of living area, when using the subject's dwelling size of 2,092 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,829. The subject property has an improvement assessment of \$52,223 or \$24.96 per square foot of living area.

Besides noting the dwelling size error discussed in footnote #1, the board of review's memorandum argued that the subject's per-square-foot improvement assessment is actually below each of the three comparables presented by the appellants. Furthermore, the board of review reported that the subject parcel backs to an open space area such that it has a slightly higher land assessment as shown with appellants' comparable #1 and board of review comparables #1 and #2, each of which back to the same open space area. This assertion was further supported with a map depicting the location of the subject and comparables.

In support of its contention of the correct assessment the board of review submitted a grid analysis with information on four equity comparables along with copies of the applicable PRCs and color photographs of the dwellings. The comparables are each located in close proximity to the subject and are improved with two-story dwellings of frame or brick and frame exterior construction. The dwellings range in age from 16 to 21 years old and range in size from 2,006 to 2,156 square feet of living area. Each comparable has a basement ranging in size from 870 to 1,036 square feet of building area. Each dwelling has central air conditioning and a garage ranging in size from 400 to 480 square feet of building area. Three of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$59,668 to \$72,042 or from \$27.83 to \$34.38 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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

² While in Section 2c of the Residential Appeal petition, the appellants indicated a request for an increased land assessment of \$45,565 and a decrease in the subject's improvement assessment to \$46,322.15, these two figures added together do not equal the stated total assessment request of \$60,887.15. The only mathematically logical assumption is that the land remain unchanged and that the request is for a decreased improvement assessment which would correctly add up to the stated total assessment.

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 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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #1 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellants' comparables #2 and #3 along with the board of review comparables which are each similar to the subject in location, age, design, size and/or other features. These comparables had improvement assessments that ranged from \$51,896 to \$72,042 or from \$25.55 to \$34.38 per square foot of living area. The subject's improvement assessment of \$52,223 or \$24.96 per square foot of living area falls within the range established by the best comparables in this record in terms of overall improvement assessment and below the range on a per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, such as the subject's superior look-out style basement, the Board finds the appellants 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: 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

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