



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

APPELLANT: Dawn Bolda
DOCKET NO.: 19-01922.001-R-1
PARCEL NO.: 03-10-460-002

The parties of record before the Property Tax Appeal Board are Dawn Bolda, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman, in Chicago, 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.: \$ 85,939
TOTAL: \$104,937

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 frame and brick exterior construction with 3,162 square feet of living area. The dwelling is approximately 15 years old. Features of the home include a 1,503 square foot unfinished basement, central air conditioning and a 639 square foot garage. The property has a 7,130 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 three comparable sales located in subject's subdivision and within .6 of a mile from the subject. The parcels range in size from 7,130 to 9,864 square feet of land area which are improved with two-story dwellings that range in age from 13 to 15 years old. The homes each contain 3,152 square feet of living area with unfinished basements of either 837 square feet or 1,503 square feet. Comparable #2 has central air conditioning and comparables #2

and #3 each have fireplace(s) as reported by the appellant in the grid analysis; the underlying documentation presented by the appellant depicts that comparables #1 and #3 do not have central air conditioning according to the assessing officials whereas the listing sheet data depicts that each home has this feature. Each dwelling has a 639 square foot garage. The comparables sold from April 2018 to January 2019 for prices ranging from \$278,000 to \$292,000 or from \$88.20 to \$92.64 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$94,723 which would reflect a market value of approximately \$284,197, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,937. The subject's assessment reflects a market value of \$313,619 or \$99.18 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 located in subject's subdivision and within ½ of a mile from the subject. The parcels range in size from 7,129 to 8,124 square feet of land area which are improved with two-story frame or frame and brick dwellings that are either 13 or 14 years old. The homes each contain either 3,152 or 3,162 square feet of living area with unfinished basements of either 837 square feet or 1,503 square feet, central air conditioning and a 639 square foot garage. Three of the comparables each have a fireplace. The comparables sold from March 2018 to August 2019 for prices ranging from \$304,000 to \$335,000 or from \$96.45 to \$106.28 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 along with board of review comparables #1 and #2 as each of these dwellings feature a smaller 837 square foot unfinished basement when compared to the subject's 1,503 square foot unfinished basement.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sales #3 and #4 which are similar to the subject in location, age, size and most features. These most similar comparables sold between March and July 2018 for prices ranging from \$292,000 to \$335,000 or from \$92.64 to \$106.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$313,619 or \$99.18 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 and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not establish overvaluation by a preponderance of the evidence 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: 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

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