



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

APPELLANT: Debra Bailey  
DOCKET NO.: 20-05660.001-R-1  
PARCEL NO.: 03-11-102-060

The parties of record before the Property Tax Appeal Board are Debra Bailey, 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:** \$11,000  
**IMPR.:** \$59,125  
**TOTAL:** \$70,125

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 2020 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 1-story dwelling of vinyl siding and brick exterior construction with 1,655 square feet of living area. The dwelling was constructed in 2007. Features of the home include a concrete slab foundation, central air conditioning, and a 440 square foot garage. The property has an approximately 5,451 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 seven comparable sales located on the same street as the subject. The parcels range in size from 5,418 to 5,456 square feet of land area and are improved with 1-story homes of vinyl siding or vinyl siding and brick exterior construction with 1,654 or 1,655 square feet of living area. The dwellings were built in 2006 or 2007. Each home has central air conditioning and a 440 square foot garage. Two homes each have a fireplace. The

comparables sold from March 2017 to April 2019 for prices ranging from \$181,000 to \$210,000 or from \$109.37 to \$126.89 per square foot of living area, including land.

The appellant submitted a brief contending that the subject's neighborhood was reassessed in 2019. The appellant asserted that the subject home has a small percentage of exterior brick and no fireplace. The appellant further contended that comparable #1 has dormers unlike the subject and comparable #2 has a fireplace and interior upgrades that are not features of the subject.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$68,333 which would reflect a market value of \$205,020 or \$123.88 per square foot of living area, land included, when applying 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 \$70,125. The subject's assessment reflects a market value of \$211,538 or \$127.82 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Kendall County of 33.15% 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 where comparable #3 is the same property as the appellant's comparable #2. The comparables are located within 0.25 of a mile from the subject. The parcels range in size from 5,429 to 5,470 square feet of land area and are improved with 1-story homes of frame or brick and frame exterior construction ranging in size from 1,544 to 1,655 square feet of living area. The dwellings were built from 2006 to 2008. Each home has central air conditioning and a 440 or 473 square foot garage. Two homes each have a fireplace. The comparables sold from April 2019 to July 2020 for prices ranging from \$200,000 to \$215,000 or from \$128.04 to \$130.83 per square foot of living area, including land.

The board of review submitted a brief arguing that the appellant's comparables #3 and #4 sold in 2017 and 2018, not proximate in time to the January 1, 2020 assessment date. The board of review further argued the board of review's comparables are located in the subject's subdivision and support the subject's assessment.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued that sales from 2017 and 2018 should be considered by the Board and that the county assessing officials consider sales occurring during the past three years when determining assessments.

### **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 record contains a total of ten comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables #3 through #7, which sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record and are less likely to be indicative of the subject's market value as of the assessment date than comparables which sold closer to the assessment date. The Board also gives less weight to the board of review's comparables #1 and #2, which are less similar to the subject in dwelling size than other comparables in this record.

The Board finds the best evidence of market value to the appellant's comparable #1, the appellant's comparable #2/board of review's comparable #3, and the board of review's comparable #4, which are more similar to the subject in dwelling size, age, location, and features and sold more proximate in time to the assessment date. These three most similar comparables sold from March 2019 to July 2020 for prices ranging from \$205,000 to \$215,000 or from \$123.94 to \$129.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$211,538 or \$127.82 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 appropriate adjustments to the best comparables for differences when compared to the subject, 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.



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Chairman



\_\_\_\_\_  
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: February 21, 2023



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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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