



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

APPELLANT: Tim Brummerstedt
DOCKET NO.: 20-05949.001-R-1
PARCEL NO.: 01-24-254-004

The parties of record before the Property Tax Appeal Board are Tim Brummerstedt, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Kendall County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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: \$7,000
IMPR.: \$64,936
TOTAL: \$71,936

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 two-story dwelling of brick and frame exterior construction with 2,192 square feet of living area. The dwelling was constructed in 2006 and is approximately 14 years old. Features of the home include a basement, central air conditioning, a fireplace¹ and a 420 square foot garage. The property has an 8,450 square foot site and is located in Plano, Little Rock Township, Kendall County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within .28 of a mile from the subject property. The comparables have sites that range in size from 8,416 to 11,583 square feet of land area. The comparables are improved with two-story dwellings of frame, metal or vinyl

¹ The board of review reported the subject dwelling has a fireplace, which was unrefuted by the appellant in rebuttal evidence.

siding exterior construction with 2,192 or 2,374 square feet of living area. The dwellings were built in 2005 or 2006. Each comparable has a basement, central air conditioning and a 420 square foot garage. The comparables sold from February 2019 to July 2020 for prices ranging from \$200,000 to \$225,000 or from \$84.25 to \$99.45 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$66,166, which would reflect a market value of \$198,518 or \$90.56 per square foot of living area, including land, when using 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 \$79,166. The subject's assessment reflects a market value of \$238,811 or \$108.95 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 three comparable sales located approximately one mile, more or less, from the subject property. The comparables have sites that range in size from 8,450 to 14,758 square feet of land area. The comparables are improved with two-story dwellings of brick and frame exterior construction with 2,072 or 2,192 square feet of living area. The dwellings are 15 or 16 years old. Each comparable has a basement, central air conditioning and a garage with either 420 or 441 square feet of building area. Comparable #3 has one fireplace. The comparables sold from June 2019 to July 2020 for prices ranging from \$224,900 to \$248,500 or from \$107.21 to \$113.37 per square foot of living area, including land. The board of review also included photographs of the subject and each of its comparables, along with the real estate sales declarations for each of its comparables and a location map depicting the locations of these comparables in relation to the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant provided a location map depicting the locations of both parties' comparables and indicating the appellant's comparables are located within .28 of a mile from the subject property, whereas the board of review comparables area located from 1.13 to 1.30 miles from the subject property. Counsel argued that the board of review comparables are not good comparables since they are located more than one mile away from the subject. In a rebuttal grid analysis, counsel reiterated the appellant's five comparable sales are the best comparables and contended the subject's assessment should be reduced.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board has given less weight to the board of review comparables due to their distant locations being more than one mile away from the subject.

The Board finds the best evidence of market value to be the appellant's comparables, which are overall most similar to the subject in location, dwelling size, design, age and some features. These comparables sold from February 2019 to July 2020 for prices ranging from \$200,000 to \$225,000 or from \$84.25 to \$99.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$238,811 or \$108.95 per square foot of living area, including land, which is greater than the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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:

April 18, 2023



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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