



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

APPELLANT: Jeffrey Purgatorio
DOCKET NO.: 20-05950.001-R-1
PARCEL NO.: 03-20-178-007

The parties of record before the Property Tax Appeal Board are Jeffrey Purgatorio, 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 **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: \$24,000
IMPR.: \$71,585
TOTAL: \$95,585

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 1,841 square feet of living area.¹ The dwelling was constructed in 1995 and is approximately 25 years old. Features of the home include a basement, central air conditioning, a fireplace and a 600 square foot garage. The property has a 12,720 square foot lakefront site and is located in Oswego, Oswego Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located in the same assessment neighborhood as the subject and within .46 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 1,817 to 2,020 square feet of living

¹ The Board finds the best description of the subject property is found in the evidence presented by the board of review.

area. The dwellings were built from 1995 to 1999. Each comparable has a basement, central air conditioning and a garage ranging in size from 400 to 600 square feet of building area. The comparables sold in May 2019 to December 2020 for prices ranging from \$243,500 to \$280,000 or from \$134.01 to \$148.60 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$86,597, which would reflect a market value of \$259,817 or \$141.13 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 \$95,585. The subject's assessment reflects a market value of \$288,341 or \$156.62 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 with the same assessment neighborhood code as the subject and located within .50 of a mile from the subject property. The board of review's comparable #2 is the same property as the appellant's comparable #2.² The comparables have sites that range in size from 9,990 to 17,076 square feet of land area. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 1,817 to 2,120 square feet of living area. The dwellings are 21 to 25 years old. Each comparable has a basement, central air conditioning and a garage with either 400 or 600 square feet of building area. Three comparables each have one fireplace. The comparables sold from February 2019 to February 2020 for prices ranging from \$267,000 to \$299,000 or from \$141.04 to \$152.09 per square foot of living area, including land. The board of review also submitted property record cards for the subject and each of its comparables, along with real estate transfer declarations for each of its comparable sales.

The board of review stated it gave no weight to the appellant's "Property Tax Analysis" evidence, since the author of the appellant's evidence was not disclosed and no explanation was provided with respect to how the final value was calculated. The board of review contends the subject's market value of approximately \$286,755 or \$155.76 per square foot of living area, including land is slightly above the range established by the board of review comparables. However, the board of review asserted that typically, waterfront property sells for more than non-waterfront property, which was unrefuted by the appellant in rebuttal.

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

In written rebuttal, counsel for the appellant contended that board of review comparables #1 and #4 are acceptable comparables and board of review comparable #2 is a duplicate of the appellant's #2. Counsel argued that board of review comparable #3 is not an acceptable comparable because it is 15% larger in dwelling size when compared to the subject. In a rebuttal

² The parties differ as to the sale price of board of review comparable #2/appellant's comparable #2. The Board finds the best evidence of sale price is found in the real estate transfer declaration presented by the board of review which depicts a sale price of \$270,500 or \$148.87 per square foot of living area, including land, which was not refuted in rebuttal by the appellant.

grid analysis, counsel reiterated the appellant's six comparables, along with board of review comparables #1 and #4, which includes the common comparable, are the best comparable sales in the record 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains nine suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to the appellant's comparables #4 and #5, as well as board for review comparable #3 which are less similar to the subject in dwelling size than the remaining comparables in the record.

The Board finds the best evidence of market value to be the parties' remaining comparable sales, which includes the parties' common comparable. The Board finds these comparables are overall most similar to the subject in dwelling size, design, age and some features. However, the Board finds these six comparables do not have lakefront sites, like the subject, suggesting adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold from February 2019 to December 2020 for prices ranging from \$270,000 to \$280,000 or from \$134.01 to \$152.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$288,341 or \$156.62 per square foot of living area, including land, which falls somewhat above the range established by the best comparable sales in the record but appears to be justified given its superior lakefront site. After considering adjustments to the best comparables for differences when compared to the subject, such as location and other features, the Board the subject's assessment is supported. Therefore, based on this record, the Board finds no 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

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

APPELLANT

Jeffrey Purgatorio, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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