



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

APPELLANT: Brian & Heather Richardson  
DOCKET NO.: 20-05951.001-R-1  
PARCEL NO.: 03-36-227-003

The parties of record before the Property Tax Appeal Board are Brian & Heather Richardson, the appellants, by attorney 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 (PTAB) 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:** \$23,162  
**IMPR.:** \$118,125  
**TOTAL:** \$141,287

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 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 3,150 square feet of living area. The dwelling was constructed in 2006 and is approximately 14 years old. Features of the home include a look-out style basement, central air conditioning, a fireplace, and a 754 square foot garage. The property has a 12,957 square foot site and is located in Plainfield, Oswego Township, Kendall County.

The appellants contend assessment inequity with respect to the subject's improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on twelve equity comparables located in the same neighborhood code as the subject and from 0.20 to 0.39 of a mile from the subject. The comparables are described as two-story homes of brick and vinyl exterior construction ranging in size from 2,880 to 3,455 square feet of living area. The dwellings were built from 2004 to 2011. Each comparable has a basement and

a garage ranging in size from 639 to 730 square feet of building area. Eleven comparables have , central air conditioning, and eleven comparables have one fireplace, The comparables have improvement assessments ranging from \$77,781 to \$93,109 or from \$25.25 to \$28.90 per square foot of living area. Based on this evidence, the appellants requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,287. The subject property has an improvement assessment of \$118,125 or \$37.50 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The comparables are located in the same subdivision as the subject and are either next door to the subject or within 0.11 of a mile from the subject. The comparables are described as two-story homes of brick and frame exterior construction ranging in size from 3,094 to 3,271 square feet of living area. The dwellings range in age from 6 to 15 years old. Each home has a look-out basement, central air conditioning, one fireplace, and a garage ranging in size from 671 to 751 square feet of building area. The comparables have improvement assessments ranging from \$118,823 to \$126,030 or from \$36.61 to \$39.07 per square foot of living area.

In a letter to the PTAB, the board of review contends the appellants' comparables are inferior tract homes whereas the board of review comparables are custom homes similar to the subject that are located within 590 feet of the subject.

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

In a rebuttal of the board of review's evidence, the appellants' attorney asserted that only the Above Ground Living Area (AGLA) should be considered and other non-livable areas not in the AGLA, such as "basements, garages, outdoor amenities, detached structures ..." should be accounted for but not included the total assessment until after uniformity has been determined. Additionally, the appellants' attorney asserted the appellants' comparables are similar to the subject in location, age, and style and the board of review should not use two comparables with higher assessments to establish a range, while 13 of the parties 15 comparables, or 87%, support a reduction in the assessment of the subject.

### **Conclusion of Law**

The appellants 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 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.

As an initial matter, the Board finds the appellants' counsel's argument that, the subject's amenities are not included in above grade living area and therefore, should not be considered in determining uniformity, to be without merit. The Board finds that "property" includes all improvements and their respective assessments and are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. (35 ILCS 200/1-130) (86 Ill.Admin.Code §1910.65(a)(1)).

The record contains a total of fifteen equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #8 and the board of review's comparable #1 due to differences in age from the subject dwelling.

The Board finds the best evidence of assessment equity to be the parties' thirteen remaining comparables which are similar to the subject in location dwelling size, age, and other features. These comparables have improvement assessments that range from \$78,091 to \$120,890 or from \$25.25 to \$39.07 per square foot of living area. The subject's improvement assessment of \$118,125 or \$37.50 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the comparables for differences when compared to the subject, 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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

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



\_\_\_\_\_  
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

Brian & Heather Richardson, 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