



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

APPELLANT: Thomas Gary Petrella
DOCKET NO.: 20-05952.001-R-1
PARCEL NO.: 03-08-230-009

The parties of record before the Property Tax Appeal Board are Thomas Gary Petrella, 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: \$22,840
IMPR.: \$59,032
TOTAL: \$81,872

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 raised ranch dwelling of frame exterior construction with 1,247 square feet of living area. The dwelling was constructed in 1971 and is approximately 49 years old. Features of the home include a 1,232 square foot finished lower level, central air conditioning, and a 1,008 square foot garage. The property has an approximately 15,372 square foot site and is located in Montgomery, Oswego Township, Kendall County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on sixteen equity comparables each located within the same neighborhood as the subject property and within 0.91 of a mile from the subject property. The appellant reported that the comparables are improved with raised ranch dwellings of frame or aluminum exterior construction ranging in size from 1,176 to 1,352 square feet of living area. The dwellings were built from 1965 to 1975. The

appellant reported that each comparable has a basement and one or two garages ranging in total size from 616 to 1,192 square feet of building area. Six comparables each have central air conditioning and three comparables each have one fireplace. The comparables have improvement assessments that range from \$46,146 to \$55,433 or from \$39.24 to \$44.38 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$50,598 or \$40.58 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,872. The subject property has an improvement assessment of \$59,032 or \$47.34 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same neighborhood as the subject property and within 0.75 of a mile from the subject property. However, board of review comparables #1 and #3 are the same properties as the appellant's comparables #16 and #3, respectively. The comparables are improved with raised ranch dwellings of frame exterior construction ranging in size from 1,232 to 1,352 square feet of living area. The dwellings are from 49 to 55 years old. The comparables each have a finished lower level and one or two garages ranging in total size from 624 to 1,172 square feet of building area. One comparable has one fireplace.¹ The comparables have improvement assessments that range from \$53,757 to \$62,264 or from \$39.76 to \$48.04 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In the rebuttal of the appellant's evidence, the board of review pointed out that each of the appellant's comparables had a smaller basement and fourteen of these comparable also has a "much smaller garage." The board of review also pointed out it had provided property record cards as part of its evidence which included information not found on the appellant's grid, such as the lower levels of the appellant's comparables. The board of review also summarized the data on the four comparables it has submitted as part of the record.

In a rebuttal of the board of review's evidence, the appellant's 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. The appellant's attorney asserts that the board of review submitted only one comparable with a higher assessment on a per square foot basis and it should not be used to "establish a range" while the other remaining comparables supported a reduction.

Conclusion of Law

The taxpayer contends 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,

¹ The parties differ as to whether the parties' common comparable, appellant's comparable #16/board of review comparable #1 has central air conditioning. The Board finds the best evidence of this property's description is the property record card presented by the board of review.

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 appellant 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 appellant's 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 eighteen suggested equity comparables for the Board's consideration, including the parties' two common comparables. The Board finds the parties' comparables to be similar to the subject in location, design, age, dwelling size, and some features. Sixteen of these comparables have smaller garages than the subject and twelve comparables lack central air conditioning, a feature of the subject, suggesting upward adjustments to them for these differences are necessary to make them more equivalent to the subject. In addition, three comparables have fireplaces, unlike the subject, suggesting downward adjustments for this difference is also necessary. Nevertheless, these comparables have improvement assessments ranging from \$46,146 to \$62,264 or from \$39.24 to \$48.04 per square foot of living area. The subject's improvement assessment of \$59,032 or \$47.34 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant 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.

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:

November 22, 2022



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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