



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

APPELLANT: Arlette Cussin & Miguel Lopez
DOCKET NO.: 20-05953.001-R-1
PARCEL NO.: 02-35-381-001

The parties of record before the Property Tax Appeal Board are Arlette Cussin & Miguel Lopez, 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 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: \$24,680
IMPR.: \$135,964
TOTAL: \$160,644

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 3,517 square feet of living area. The dwelling was constructed in 2002 and is approximately 18 years old. Features of the home include a look-out style basement, central air conditioning, two fireplaces, a 484 square foot attached garage, and a 624 square foot detached garage.¹ The property has a 45,099 square foot site and is located in Yorkville, Oswego Township, Kendall County.

¹ The appellants reported a "0" or a "1" in their grid analysis for central air conditioning and that the subject dwelling has one fireplace, whereas the board of review reported the subject has central air conditioning and two fireplaces. The Board finds the best evidence of the subject's features is found in the property record card submitted by the board of review which was not rebutted by the appellants.

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 eight comparables that are located in the same neighborhood as the subject and within 0.46 of a mile from the subject. The comparables are described as two-story homes of brick/vinyl, frame/brick, frame/stone, or vinyl exterior construction ranging in size from 3,246 to 3,835 square feet of living area. The dwellings were built from 2002 to 2008. Each home has a basement, one fireplace, and a garage ranging in size from 644 to 1,064 square feet of building area. Six comparables each have central air conditioning. 54The comparables have improvement assessments ranging from \$103,144 to \$132,881 or from \$29.13 to \$35.11 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 \$160,644. The subject property has an improvement assessment of \$135,964 or \$38.66 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 neighborhood as the subject and within 0.50 of a mile from the subject. The comparables are described as two-story homes of brick/frame exterior construction ranging in size from 3,585 to 3,629 square feet of living area. The dwellings are either 14 or 15 years old. Each home has a look-out basement, central air conditioning, one fireplace, and a garage ranging in size from 687 to 1,139 square feet of building area. The comparables have improvement assessments ranging from \$129,557 to \$139,909 or from \$36.14 to \$38.55 per square foot of living area.

In a letter to the PTAB, the board of review questioned whether the appellants' property tax analysis was completed by a licensed appraiser and how the final value was calculated for the subject property. Additionally, the board of review critiqued the appellants' evidence emphasizing the differences in features to the subject including dwelling size, bathroom count, and lack of a look-out basement and additional garage. The board of review also argued the subject has a higher per square foot assessment due to the subject's additional detached garage.

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 argued the similarity of the appellants' comparables to the subject property and the board of review comparables have a square foot assessment that supports a reduction in the subject's assessment.

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 eleven equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #7 and #8 which lack central air conditioning, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellants' remaining comparables and board of review comparables which are similar to the subject in location, dwelling size, age, and/or other features. These nine comparables have improvement assessments that range from \$103,144 to \$139,909 or from \$29.13 to \$38.55 per square foot of living area. The subject's improvement assessment of \$135,964 or \$38.66 per square foot of living area within the range on an overall improvement assessment bases. However, the subject's per square foot improvement assessment falls above the range which is reasonable considering its additional fireplace and detached garage. 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.

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

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