



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

APPELLANT: Marvin Skinner  
DOCKET NO.: 20-05955.001-R-1  
PARCEL NO.: 03-36-102-018

The parties of record before the Property Tax Appeal Board are Marvin Skinner, 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:** \$23,599  
**IMPR.:** \$138,952  
**TOTAL:** \$162,551

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 (PTAB) 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 exterior construction with 3,682 square feet of living area. The dwelling was constructed in 2007 and is approximately 13 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage with 757 square feet of building area. The property has a 12,803 square foot site and is located in Plainfield, Oswego Township, Kendall County.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted information on seven comparable sales located within .86 of a mile from the subject. The comparables are improved with two-story dwellings ranging in size from 3,476 to 3,855 square feet of living area. The

dwellings were built from 2004 to 2008. Each comparable has a basement and a garage ranging in size from 669 to 813 square feet of building area. Six comparables each have one fireplace, and five comparables each have central air conditioning. The appellant did not disclose property characteristics for the comparables' site size, exterior construction, and basement finish. The comparables sold from April 2019 to September 2020 for prices ranging from \$290,000 to \$439,000 or from \$79.23 to \$120.92 per square foot of living area, land included.

In support of the assessment inequity argument, the appellant submitted information on eleven equity comparables located within .50 of a mile from the subject. The comparables are improved with two-story dwellings ranging in size from 3,580 to 3,855 square feet of living area. The dwellings were built from 2005 to 2010. Each comparable has a basement, one fireplace, and a garage ranging in size from 494 to 819 square feet of building area. Four comparables each have central air conditioning. The appellant did not disclose property characteristics for the comparables' exterior construction and basement finish. These comparables have improvement assessments ranging from \$91,804 to \$126,014 or from \$25.02 to \$33.23 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$118,177. The requested assessment would reflect a total market value of \$354,566 or \$96.30 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The appellant requested a reduced improvement assessment of \$94,578 or \$25.69 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 \$162,551. The subject's assessment reflects a market value of \$490,350 or \$133.17 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. The subject has an improvement assessment of \$138,952 or \$37.74 per square foot of living area.

The board of review submitted a memorandum critiquing the comparables and asserted seven of the appellant's equity comparables and four of the appellant's sales comparables are "inferior tract homes" in comparison to the subject that is a custom "all brick home."

In support of its contention of the correct assessment the board of review submitted information, on four properties with both sales and equity data that included property record cards with photographs and a location map. The properties are located "Next Door" or from 565 feet to .75 of a mile from the subject. The parcels range in size from 13,305 to 15,733 square feet of land area. The comparables are improved with two-story homes of brick and frame exterior construction ranging in size from 3,418 to 3,815 square feet of living area. The dwellings range in age from 10 to 15 years old. Each comparable has an unfinished basement with one having a look-out style, central air conditioning, one or two fireplaces, and a garage ranging in size from 651 to 957 square feet of building area. The comparables sold from March 2019 to February 2020 for prices ranging from \$460,000 to \$510,000 or from \$127.51 to \$144.82 per square foot of living area, including land. The comparables have improvement assessments ranging from \$127,691 to \$136,655 or from \$35.69 to \$38.19 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel submitted two grid analyses, one containing all of the parties' comparable sales and the other with the suggested best comparable sales for further clarity. The appellant's counsel emphasized the similarities of the appellant's equity and sales comparables to the subject property and stated the board of review comparable sales #1 through #4 were acceptable comparables. Counsel also expressed dissatisfaction with the PTAB's decision-making process arguing that the "PTAB continues to use an analysis system that simply looks at the range of sale price per square footage (price/SF) of the comparable sales that it deems to be best, without any equalizations." Counsel further cited the "Donald Taylor v. Lake County Board of Review. PTAB Dkt. 16-04890.001-R-1, p.2 (Jan. 21,2020)" contending a more "simplistic statistical formula" would be appropriate "using a median price /SF analysis" that is more accurate and consistent with the preponderance of evidence standard and the burden of proof under Section 19.63(e) of the Illinois Administrative Code. Additionally, the attorney argued only the subject's above grade living area (AGLA) should be considered and the features including the basements, garages, outdoor amenities, detached structures or any and other "non-livable areas" are not included in AGLA and thus, should be given no weight in determining uniformity. Based on the record and the arguments outlined within the appellant's rebuttal, the attorney argued that the subject property is overassessed and requested the Board find in favor of the appellant's requested reduction.

### **Conclusion of Law**

The appellant contends in part 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 on grounds of overvaluation.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellant counsel's argument that the Board should utilize a standard practice of using the median sale price per square foot of living area, including land, of those comparables deemed best in determining fair market value because it is "more accurate." Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellant's counsel, there is no indication that a "median sale price per square foot" is the fundamental or primary means to determine market value.

The parties submitted a total of 11 comparables sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales #1, #2, #3, #5, #6 and #7 and the board of

review's comparables #3 and #4 due to their lack of central air conditioning and/or less proximate location to the subject than the other comparables in the record.

The Board finds the best evidence of market value to be the appellant's comparable sale #4 and the board of review's comparables sales #1 and #2. These comparable sales are similar to the subject in location, dwelling size, age, foundation, and sold proximate in time to the January 1, 2020 assessment date at issue. These three comparables sold from April 2019 to August 2020 for prices ranging from \$415,000 to \$510,000 or from \$110.08 to \$144.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$490,350 or \$133.17 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, the appellant contends assessment inequity as a basis of the appeal concerning the improvement. 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 appellant did not meet this burden of proof and no reduction in the subject's improvement assessment is warranted on grounds of lack of uniformity.

In further response to 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, the Board finds this proposition 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 parties submitted a total of 15 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #4, #6, #8, #9 and #10 which lack central air conditioning, unlike the subject. The Board also gives less weight to the board of review's comparables #3 and #4 which are less proximate in location to the subject than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3, #5, #7 and #11 as well as the board of review comparables #1 and #2. These comparables are similar to the subject in location, dwelling size, age, foundation, and features. These six comparables have improvement assessments ranging from \$92,830 to \$136,588 or from \$25.26 to \$38.19 per square foot of living area. The subject's improvement assessment of \$138,952 or \$37.74 per square foot of living area falls somewhat above the range established by the best comparables in this record on an overall improvement assessment basis and within the range on a per-square-foot basis, which is logical when considering the subject's custom, all brick exterior construction, which is unlike the board of review comparables #1 and #2 and is unknown as to

the appellant's comparables #3, #5, #7 and #11 as the appellant did not provide this information in the record. Based on this record, 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 based on lack of assessment uniformity 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 exists on the basis of the evidence in this record.

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:

July 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

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