



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

APPELLANT: Robert & Sharon Krisch
DOCKET NO.: 20-05956.001-R-1
PARCEL NO.: 03-11-152-010

The parties of record before the Property Tax Appeal Board are Robert & Sharon Krisch, the appellants, 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: \$18,000
IMPR.: \$75,800
TOTAL: \$93,800

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 one-story dwelling of frame exterior construction with 2,006 square feet of living area.¹ The dwelling was constructed in 2006 and is approximately 14 years old. Features of the home include a partial basement, central air conditioning, a 180 square foot enclosed porch and a 493 square foot garage. The property has a 7,095 square foot site and is located in Oswego, Oswego Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located in the same assessment neighborhood as the subject and within .19 of a mile from the subject property. The comparables are improved with one-story dwellings ranging in size from 1,777 to 2,183 square feet of living

¹ The Board finds the best description of the subject property is found in the subject's property record card presented by the board of review.

area. The dwellings were built in 2006 or 2008. Three comparables each have a partial basement, three comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 448 to 493 square feet of building area. The comparables sold in July 2019 to July 2020 for prices ranging from \$265,000 to \$300,000 or from \$130.28 to \$137.43 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$88,415, which would reflect a market value of \$265,272 or \$132.24 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 \$93,800. The subject's assessment reflects a market value of \$282,956 or \$141.05 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. Three of the comparables are located within .25 of a mile from the subject property and one comparable is in a rear neighborhood. The board of review's comparables #1, #2 and #3 are the same properties as the appellants' comparables #4, #2 and #1, respectively, where the board of review's evidence provided additional descriptive information for these three comparables. The four board of review comparables have sites that range in size from 7,040 to 10,193 square feet of land area. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 1,838 to 2,183 square feet of living area. The dwellings are 12 to 14 years old. Each comparable has a basement, central air conditioning and a garage ranging in size from 448 to 493 square feet of building area. One comparable has a fireplace. The comparables sold from February to July 2020 for prices ranging from \$265,000 to \$320,000 or from \$132.10 to \$174.10 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 a real estate transfer declaration for each of its comparable sales. The board of review stated the subject has an enclosed frame porch that none of the comparable sales have.

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

In written rebuttal, counsel for the appellants contended that board of review comparables #1, #2 and #3 are duplicates of the appellants' #4, #2 and #1, respectively. Counsel argued that board of review comparable #4 is not an acceptable comparable because it appears to be an outlier based on the sale price per square foot of living area, including land. In a rebuttal grid analysis, counsel suggested the best comparable sales in the record are appellants' comparables #1, #2 and #4, which are the three common comparables, and contended the subject's assessment should be reduced.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains five suggested comparable sales for the Board's consideration, as three sales were common to the parties. The Board has given less weight to the appellants' comparable #3 due to its smaller dwelling size and lack of a basement when compared to the subject dwelling.

The Board finds the best evidence of market value to be the parties' remaining comparable sales, which includes the three common comparables. The Board finds these comparables are overall most similar to the subject in location, dwelling size, design, age and some features. The comparables sold from February to July 2020 for prices ranging from \$265,000 to \$320,000 or from \$132.10 to \$174.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$282,956 or \$141.05 per square foot of living area, including land, which falls within the range established by the best comparable sales 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 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

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