



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

APPELLANT: Don & Carol Hirsch
DOCKET NO.: 20-05957.001-R-1
PARCEL NO.: 02-32-252-015

The parties of record before the Property Tax Appeal Board are Don & Carol Hirsch, 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: \$25,043
IMPR.: \$111,572
TOTAL: \$136,615

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 property¹ consists of a part two-story and part one-story dwelling of brick and frame exterior construction with 3,413 square feet of living area. The dwelling was built in 2002 and is approximately 18 years old. Features of the home include a walk-out basement, central air conditioning, a fireplace and a 689 square foot garage. The property has a 50,979 square foot or 1.17-acre site and is located in Yorkville, Kendall Township, Kendall 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 from .13 to .75 of a mile from the subject property. The comparables have sites that range in size from approximately .28 to .70 of an acre of land area. The comparables are improved with two-story dwellings of vinyl

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

siding, frame or frame and brick exterior construction with 3,420 to 3,447 square feet of living area. The dwellings were built from 1991 to 2004. Each comparable has a basement, a fireplace and a garage ranging in size from 624 to 800 square feet of building area. Three comparables each have central air conditioning. The comparables sold from July to November 2019 for prices ranging from \$333,000 to \$360,000 or from \$96.69 to \$104.44 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$110,873, which would reflect a market value of \$332,652 or \$97.47 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 \$136,615. The subject's assessment reflects a market value of \$412,112 or \$120.75 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 three comparable sales located from across the street to .25 of a mile from the subject property. The board of review's comparable #1 is the same property as the appellants' comparable #4.² The comparables have sites that range in size from 30,286 to 57,208 square feet of land area. The comparables are improved with two-story or part two-story and part one-story dwellings of brick and frame exterior construction ranging in size from 2,072 or 3,148 square feet of living area. The dwellings are 20 to 29 years old. The comparables each have a basement, one of which is a walk-out design and one of which is a look-out design with finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 726 to 806 square feet of building area. The comparables sold from August 2019 to October 2020 for prices ranging from \$335,000 to \$467,500 or from \$123.98 to \$148.51 per square foot of living area, including land. The board of review also included photographs of the subject and each of its comparables, along with the real estate sales declarations for each of its comparables and a location map depicting the locations of these comparables in relation to the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a reduction in the subject's assessment is not warranted.

The record contains six suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to the parties' common comparable

² The board finds the best descriptions of the board of review's comparable sales, including the common comparable, are found in their property record cards presented by the board of review.

and board of review comparable #2 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables, which are similar to the subject in location, dwelling size, design, age and some features. However, the appellants' three comparables have considerably smaller site sizes when compared to the subject and the board of review's comparable has finished basement area, unlike the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from July 2019 to April 2020 for prices ranging from \$333,000 to \$467,500 or from \$96.69 to \$148.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$412,112 or \$120.75 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: June 27, 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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