



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

APPELLANT: Thomas Gary Petrella  
DOCKET NO.: 21-06477.001-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:** \$23,754  
**IMPR.:** \$61,393  
**TOTAL:** \$85,147

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 2021 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 style dwelling of frame exterior construction with 1,247 square feet of above grade living area. The dwelling was constructed in 1971 and is approximately 50 years old. Features of the home include a basement with finished area, central air conditioning and a 1,008 square foot. 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 assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with raised ranch dwellings of frame exterior construction that range in size from 1,204 to 1,248 square feet of living area. The homes were built from 1967 to 1975. Each comparable has a basement and a garage ranging in size from 616 to 1,192 square feet of

building area.<sup>1</sup> The comparables have improvement assessments that range from \$51,360 to \$56,863 or from \$41.15 to \$46.16 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$52,381 or \$42.01 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 \$85,147. The subject has an improvement assessment of \$61,393 or \$49.23 per square foot of living area.

In response to the appellant's evidence, the board of review asserted the appellant's comparables all have smaller basement area and all but two have smaller garage sizes when compared to the subject.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood as the subject property. Board of review comparable #1 is the same property as the appellant's comparable #8. The comparables are improved with raised ranch dwelling of frame exterior construction ranging in size from 1,232 to 1,352 square feet of living area. The homes were built from 1965 to 1971 and are from 50 to 56 years old. Each comparable has a basement with finished area, central air conditioning and an attached garage ranging in size from 392 to 672 square feet of building area. Comparable #1 has a 780 square foot detached garage. One home has a fireplace. The comparables have improvement assessments that range from \$55,907 to \$64,755 or from \$41.35 to \$49.97 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant argued that only above ground living area should be considered when determining the improvement assessment of any property for equity purposes. The appellant critiqued the board of review comparables contending their comparables #2, #3 and #4 are not comparable due to differences in garage size. The appellant submitted two rebuttal grids, one with both parties comparable properties and one with the appellant's suggested best comparables "for further clarity."

### **Conclusion of Law**

The appellant 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, 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.

The record contains eleven equity comparables for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #1 through

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<sup>1</sup> The appellant's grid analysis lacked detail on central air conditioning or fireplaces for its comparable properties.

#6 which have substantially smaller basement area and garage sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant comparables #7 and #8 along with the board of review comparables, including the common property, which are more similar to the subject in age, location, dwelling size, basement size and other features, although three of these best comparables has smaller garage capacity when compared to the subject, suggesting an upward adjustment is needed to make these properties more equivalent to the subject. These comparables have improvement assessments that range from \$53,957 to \$64,755 or from \$41.35 to \$49.97 per square foot of living area. The subject's improvement assessment of \$61,393 or \$49.23 per square foot of above grade living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from 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: \_\_\_\_\_

January 16, 2024



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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