



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

APPELLANT: Corrine & Larry LeRette  
DOCKET NO.: 22-02892.001-R-1  
PARCEL NO.: 05-18-250-009

The parties of record before the Property Tax Appeal Board are Corrine & Larry LeRette, the appellants; and the Kendall County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$8,671  
**IMPR.:** \$122,433  
**TOTAL:** \$131,104

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 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 parties appeared before the Property Tax Appeal Board for a hearing at the Kendall County Office Building in Yorkville pursuant to a prior written notice. Appearing on behalf of the appellants were Corrine and Larry LeRette, and appearing on behalf of the Kendall County Board of Review were Jim Webb, Assistant State's Attorney, Andi Nicolletti, Chief County Assessment Officer (CCAO), and Pam Gegenheimer, Kane County Board of Review Member.

The subject property consists of a part 1-story and a part 2-story dwelling of frame and stone trim exterior construction with 3,309 square feet of living area.<sup>1</sup> The dwelling is 17 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a

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<sup>1</sup> The parties differ as to the size of the subject dwelling. The Board finds the best evidence of size was presented by the board of review which contained a sketch with dimensions. At hearing, Nicoletti testified that the subject's property total living area was calculated using the dimensions on the subject's blueprints rounded to the nearest foot.

966 square foot garage. The property has a 34,334 square foot site and is located in Yorkville, Kendall Township, Kendall County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. The appellants argued the assessor raised their assessment to make it equitable to other homes in their subdivision is not fair or equitable. The appellants' asserted homes in their subdivision are custom homes which makes them "unequal" or different by design. The appellants contend their assessment was raised 12.5% when four other larger 2-story homes in their subdivision were not raised without any explanation from the assessor or the board of review. The appellants further contend their home is a 1.5-story not a 2-story as reported by the board of review. The appellant also submitted a printout from Realtor.com for the property located a 11334 Brighton Oaks Drive which disclosed it has four full-baths, one half-bath and a finished walkout basement.

In support of this argument the appellant submitted information on five equity comparables located within .8 of a mile from the subject. The comparables are reported to be 1.5-story dwellings of frame, brick and cedar, or cedar and stone exterior construction ranging in size from 2,623 to 3,470 square feet of living area. Each comparable has a basement,<sup>2</sup> central air conditioning, one fireplace, and a garage ranging in size from 784 to 1,428 square feet of building area. The comparables have improvement assessments ranging from \$100,837 to \$113,643 or from \$32.75 to \$38.44 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$110,207.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,988. The subject property has an improvement assessment of \$131,317 or \$39.68 per square foot of living area.

The Assistant State's Attorney called Nicolletti as a witness. Nicolletti testified that he has been the CCAO for 14 years and is a Certified Illinois Assessment Officer Master which is the highest designation you can receive. Mr. Nicolletti testified that there was not really an impact on the subject's assessment whether the dwelling is classified as a 1.5-story or a 2-story as both have 1-story and 2-story living areas. Mr. Nicolletti further stated the subject's dwelling size was calculated using the dimensions from the blueprints of the subject property rounded to the nearest foot. Nicolletti further stated that any minor discrepancy in the square footage of the subject is probably from rounding.

The board of review submitted property record cards for each of the appellant's comparables that contained exterior photographs and detailed sketch with dimensions. In written response and at the hearing, the board of review asserted appellant's comparable #1 has 3,076 square feet of living area with an improvement assessment of \$36.95 while appellant's comparable #2 has

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<sup>2</sup> The board of review's evidence disclosed appellant's comparables #1 and #3 have basements.

3,099 square feet with an improvement assessment of \$36.38 per square foot of living area.<sup>3</sup> The property record cards disclosed appellant's comparables #1 and #3 have unfinished basements with 2,060 and 1,601 square feet, respectively. Appellants' comparables #3, #4 and #5 are not comparable as they are much smaller in dwelling size than the subject.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within .25 of a mile from the subject, two of which are on the same street and in same subdivision as the subject. The comparables are reported to be 2-story dwellings of stone and frame or brick and frame exterior construction ranging in size from 3,016 to 3,435 square feet of living area. The comparables have basements, one with finished area.<sup>4</sup> Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 660 to 1,056 square feet of building area. Each comparable also three full-baths and two comparables each have an additional half-bath. The comparables have improvement assessments ranging from \$108,579 to \$142,209 or from \$36.00 to \$41.52 per square foot of living area. Based on this evidence the board of review requests the subject's assessment be confirmed.

Under cross examination, Nicolletti testified that he does not get involved with the valuations of the township assessors, but he is here on behalf of the board of review to support what they did.

In written rebuttal and at hearing, the appellant reiterated that the subject is a 1.5-story home. In addition, the appellant submitted listing information on board of review comparables #2 and #3 that disclosed comparable #2 has 4,200 square feet of living area with one extra bedroom and one more full bath, while comparable #3 has 6,200 square feet of total interior livable area with four full-baths and one half-bath. The appellants contend these homes are superior to the subject property.

In closing, the appellants contend the subject is inferior to the comparables in their subdivision because they are all larger homes with superior amenities than the subject. The appellants believed the comparables they used are more similar to the subject.

In closing, the Mr. Webb contends based on the evidence in the record the appellant did not prove by clear and convincing evidence that a reduction in the subject's assessment is warranted.

### **Conclusion of Law**

The taxpayer 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

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<sup>3</sup> The Board finds the best evidence of the dwelling sizes for appellant's comparables #1 and #2 was the property record cards submitted by the board of review which contained a sketch diagram with dimensions and area calculations.

<sup>4</sup> The appellant's evidence disclosed board of review comparable #2 has a finished walkout basement.

property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As initial matter, the appellant argued the subject's 2022 assessment increased by 12.5% when other larger homes in the subject's subdivision did not have an increase. The Board finds this type of argument is not a persuasive indicator demonstrating assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

The Board finds the parties submitted eight equity comparables. The Board gives less weight to appellant's comparables #3, #4 and #5 which are less similar to the subject in dwelling size. The Board also gives less weight to board of review comparable #3 which has walkout basement with finished area unlike the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 as well as the board of review comparables #1 and #2 which are more similar to the subject in dwelling size. However, the board of review comparables and appellants' comparable #1 all have 1 or 2 more full baths than the subject. In addition, the appellant noted board of review comparable #2 has superior amenities to the subject, which was not refuted by the board of review. These comparables have improvement assessments that range from \$112,756 to \$136,209 or from \$36.00 to \$39.73 per square foot of living area. The subject's improvement assessment of \$131,317 or \$39.68 per square foot of living area appears to be excessive after considering adjustments to the comparables for differences in their superior amenities when compared to the subject. Based on this record the Board finds a reduction in the subject's assessment is 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:

April 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Corrine & Larry LeRette  
11433 Brighton Oaks Drive  
Yorkville, IL 60560

COUNTY

Kendall County Board of Review  
Kendall County Office Building  
111 West Fox Street  
Yorkville, IL 60560