



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

APPELLANT: Mark Buonaiuto & Laura McDavitt
DOCKET NO.: 22-02898.001-R-1
PARCEL NO.: 02-32-165-009

The parties of record before the Property Tax Appeal Board are Mark Buonaiuto & Laura McDavitt, 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 **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: \$23,544
IMPR.: \$133,590
TOTAL: \$157,134

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 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 subject property consists of a 2-story dwelling of masonry and frame exterior construction with 4,308 square feet of living area.¹ The dwelling was constructed in 2004 and is approximately 18 years old. Features of the home include a walkout basement, central air conditioning, two fireplaces, and a 1,088 square foot garage. The property has a 0.92 of an acre site and is located in Yorkville, Kendall Township, Kendall County.

¹ The parties differ regarding the subject's dwelling size. The parties each presented property record cards for the subject, which each describe a different square footage. The board of review presented a sketch of the subject home dated June 23, 2023, which indicates the subject home was re-measured after the January 1, 2022 assessment date. The Board finds the best evidence of dwelling size is found in the property record card submitted by the appellants.

The appellants contend assessment inequity concerning the improvement assessment as the basis of the appeal.² In support of the assessment inequity argument, the appellants submitted information on three equity comparables, including their property record cards. The comparables are located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of frame or frame and masonry exterior construction ranging in size from 3,716 to 4,832 square feet of living area. The dwellings range in age from 17 to 27 years old. Each home has a basement, one of which is a walkout, central air conditioning, a fireplace, and a garage ranging in size from 682 to 997 square feet of building area. The comparables have improvement assessments ranging from \$113,901 to \$138,340 or from \$28.44 to \$30.65 per square foot of living area.

The appellants also submitted a brief contending that the subject backs to a rail line, unlike the comparables, and should be assessed lower than these comparables. The appellants disclosed the subject sold in April 2021 for a price of \$499,900, but argued this sale was not an arm's length transaction due to its sale occurring during a time of higher demand resulting from the COVID pandemic. The appellants disputed the number of bathrooms described by the board of review, stating the property has only three bathrooms.³

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,134. The subject property has an improvement assessment of \$133,590 or \$31.01 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables, together with a map depicting the locations of the comparables in relation to the subject. The comparables are located within the same assessment neighborhood as the subject. The comparables are improved with 2-story homes of brick and frame exterior construction ranging in size from 3,986 to 4,124 square feet of living area. The dwellings are 18 or 21 years old. Each home has a basement, one of which is a look-out, central air conditioning, one or two fireplaces, and a garage ranging in size from 1,021 to 1,800 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$129,469 to \$144,470 or from \$32.18 to \$35.03 per square foot of living area.

The board of review submitted a brief contending that the appellants' comparables have different dwelling sizes and presented property record cards for these properties. These property record

² Although the appellants also selected contention of law as a basis of the appeal, their brief contains no legal argument or legal authority to support their reduction request. The appellants' brief instead includes arguments regarding the comparables, arguments regarding the location of the subject near a rail line and the number of bathrooms, and disagreements with the board of review proceedings.

³ Based on the evidence submitted by the board of review, the bathroom count appears to have been corrected for the next tax year.

cards describe the different dwelling sizes identified by the board of review.⁴ The board of review argued the subject's April 2021 sale was an arm's length sale.

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

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds the subject backs to a rail line. The appellant submitted a maps depicting the subject in relation to the rail line and the board of review submitted a map depicting the subject and its comparables in relation the rail line.

The record contains a total of six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3, which are substantially larger or smaller homes than the subject. The Board gives less weight to the board of review's comparable #3, which has an inground swimming pool unlike the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparable #1 and the board of review's comparables #1 and #2, which are similar to the subject in dwelling size, age, location, and features, although only one of these comparables backs to a rail line like the subject and one comparable has a much larger garage than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These three most similar comparables have improvement assessments that range from \$129,469 to \$144,470 or from \$30.16 to \$35.03 per square foot of living area. The subject's improvement assessment of \$133,590 or \$31.01 per square foot of living area falls within the range established by the best comparables in this record and appears to be well-supported. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

As a final point, although this appeal is not based on overvaluation, the record contains evidence of an April 2021 sale of the subject for a price of \$499,900. The subject's assessment reflects a market value of \$471,449, when applying the statutory level of assessment of 33.33%, which is

⁴ The parties differ regarding the dwelling sizes of the appellants' comparables and each presented property record cards for these comparables each describing different dwelling sizes. The board of review presented sketches of these homes dated May 30, 2023, June 23, 2023, and July 8, 2023, indicating these homes were re-measured after the January 1, 2022 assessment date. The Board finds the best evidence of these comparables' dwelling sizes is found in their property record cards presented by the appellants.

below its April 2021 sale price. The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced so to do. Springfield Marine Bank v. Property Tax Appeal Bd., 44 Ill. 2d 428, 430, 256 N.E.2d 334, 336 (Ill. 1970). The appellants' contention that the market was commanding high prices at the time of their purchase does not demonstrate the sale was not an arm's length transaction.

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:

December 19, 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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