



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

APPELLANT: Joseph Vandebosch  
DOCKET NO.: 22-02959.001-R-1  
PARCEL NO.: 02-14-403-016

The parties of record before the Property Tax Appeal Board are Joseph Vandebosch, the appellant; 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:** \$11,770  
**IMPR.:** \$77,975  
**TOTAL:** \$89,745

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 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 1-story dwelling of vinyl siding and brick exterior construction with 2,077 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement, central air conditioning, and a 420 square foot garage. The property has a 10,875 square foot, or 0.25 of an acre, site and is located in Yorkville, Bristol Township, Kendall County.

The appellant's appeal is based on both overvaluation and assessment inequity concerning both the land and improvement assessments. In support of these arguments, the appellant submitted information on seven comparable sales.<sup>1</sup> The comparables are located within the same assessment neighborhood code as the subject, four of which are each identified as a "neighbor" to the subject. The parcels range in size from 6,534 to 16,553 square feet, or from 0.14 to 0.38 of

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<sup>1</sup> The appellant presented two grid analyses of comparables, with one duplicate comparable. The comparables presented in the second grid analysis are renumbered as comparables #5, #6, and #7 for ease of reference.

an acre, of land area and are improved with 1-story homes, three of which are of vinyl siding and brick exterior construction, ranging in size from 1,740 to 1,916 square feet of living area. The dwellings were built from 2005 to 2022. Each home has a basement, central air conditioning, and a garage ranging in size from 400 to 724 square feet of building area. The comparables sold from August 2017 to March 2022 for prices ranging from \$230,000 to \$402,245 or from \$124.47 to \$232.78 per square foot of living area, including land. The comparables have land assessments ranging from \$9,451 to \$11,770 or from \$0.57 to \$1.93 per square foot of land area and have improvement assessments ranging from \$62,729 to \$75,514 or from \$36.05 to \$43.70 per square foot of living area.

The appellant also partially completed Section IV – Recent Sale Data of the appeal petition disclosing the subject property was purchased on April 1, 2016 for a price of \$185,000, the sale was not between related parties, the property was sold through a realtor and was advertised for sale through the Multiple Listing Service, and the sale was not due to foreclosure.

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,745. The subject's assessment reflects a market value of \$269,262 or \$129.64 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup> The subject has a land assessment of \$11,770 or \$1.08 per square foot of land area and an improvement assessment of \$77,975 or \$37.54 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.25 of a mile from the subject. The parcels range in size from 11,556 to 12,496 square feet of land area and are improved with 1-story homes of brick and frame exterior construction ranging in size from 1,755 to 1,837 square feet of living area. The dwellings are 17 years old. Each home has a basement, two of which have finished area, central air conditioning, and a 400 square foot garage. One home has a fireplace. The comparables sold from June to October 2021 for prices ranging from \$275,000 to \$315,100 or from \$152.86 to \$179.54 per square foot of living area, including land. The comparables have land assessments of \$11,770 or from \$0.99 to \$1.02 per square foot of land area and have improvement assessments ranging from \$67,567 to \$70,016 or from \$38.04 to \$38.92 per square foot of living area.

The board of review submitted a brief contending that the appellant's comparables #4 through #8 are new construction homes with prorated assessments and the appellant's comparables #1 through #3 are smaller homes than the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> Sec. 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

### **Conclusion of Law**

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

As an initial matter, the Board gave little weight to the subject's 2016 sale, which is too remote in time from the January 1, 2022 assessment date to be indicative of market value as of the assessment date.

The record contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #4 through #8, due to substantial differences from the subject in dwelling age. These comparables were constructed in 2021 or 2022 and sold in 2022, unlike the subject which was built in 2006. Moreover, the board of review contended these comparables have prorated assessments as new construction, which was not refuted by the appellant in written rebuttal. The Board also gave less weight to the appellant's comparables #1 through #3, which sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value in the record to be the board of review's comparables, which sold proximate in time to the assessment date and are more similar to the subject in age, location, site size, and features, although these comparables are smaller homes than the subject and two comparables have finished basement area unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$275,000 to \$315,100 or from \$152.86 to \$179.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$269,262 or \$129.64 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size, the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment for overvaluation is not justified.

The appellant also 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).

With regard to land assessment equity, the record contains ten land equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, #4, and #6, which are less similar to the subject in site size than the other comparables in this record.

The Board finds the best evidence of land assessment equity to be the appellant's comparables #1, #5, and #7 and the board of review's comparables, which are more similar to the subject in site size and location. These most similar comparables have land assessment ranging from \$10,346 to \$11,770 or from \$0.80 to \$1.29 per square foot of land area. The subject has a land assessment of \$11,770 or \$1.08 per square foot of land area, which falls within the range established by the best comparables in this record. Thus, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land has been inequitably assessed and a reduction in the subject's land assessment is not justified.

With regard to improvement assessment equity, the record contains ten improvement equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #4 through #8, due to substantial differences from the subject in dwelling age. These comparables were constructed in 2021 or 2022 and sold in 2022, unlike the subject which was built in 2006. Moreover, the board of review contended these comparables have prorated assessments as new construction, which was not refuted by the appellant in written rebuttal.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #1, #2, and #3 and the board of review's comparables, which are more similar to the subject in age, location, and features, although these comparables are smaller homes than the subject and two comparables have finished basement area unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments ranging from \$67,490 to \$74,505 or from \$38.04 to \$38.92 per square foot of living area. The subject has an improvement assessment of \$77,975 or \$37.54 per square foot of living area, which falls above the range established by the best comparables in terms of total improvement assessment and below the range on a per square foot basis, which is logical given the subject is a larger home than the best comparables in this record. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this record, 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 improvement 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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