



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

APPELLANT: Lucas Hanson
DOCKET NO.: 23-03179.001-R-1
PARCEL NO.: 05-04-407-010

The parties of record before the Property Tax Appeal Board are Lucas Hanson, 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 **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: \$12,860
IMPR.: \$112,890
TOTAL: \$125,750

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 2023 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 appellant was Lucas Hanson, and appearing on behalf of the Kendall County Board of Review were Jim Webb, Assistant State's Attorney and Andi Nicolletti, Chief County Assessment Officer (CCAO).

The subject property consists of a 1-story, ranch style dwelling of vinyl and brick exterior trim construction with 2,130 square feet of living area. The dwelling was constructed in 2015. Features of the home include a full basement, central air conditioning, and a 462 square foot garage. The property has a 12,343 square foot site and is located in Yorkville, Kendall Township, Kendall County.

The appellant contends assessment inequity regarding the land and the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in same neighborhood as the subject, two of which are on the same street as the subject. The comparables have sites ranging in size from 12,065 to 14,602 square feet of land area that are improved with ranch style dwellings of vinyl exterior construction ranging in size from 2,175 to 2,359 square feet of living area. The homes were constructed from 2015 to 2022 and have full basements. The dwellings each have central air conditioning and a 3-car garage. The comparables have land assessments ranging from \$12,860 to \$13,724 or from \$.82 to \$1.12 per square foot of land area and improvement assessments ranging from \$55,927 to \$113,274 or from \$25.71 to \$50.73 per square foot of living area.

The appellant testified that the appeal was based off of the values that the board had published in the paper, as well as confirming those values on the property record cards from the assessor's office, which were published within the time frame that the appeal had to be filed. Based on the comparables he found in his neighborhood, the appellant argued the subject's assessment was considerably higher. The appellant contends these comparables assessments were not pro-rated when he filed the appeal.

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 \$129,955. The subject property has a land assessment of \$12,860 or \$1.04 per square foot of land area and an improvement assessment of \$117,095 or \$54.97 per square foot of living area.

The Assistant State's Attorney called Nicolletti as a witness. Nicolletti testified that he has been the Chief County Assessment Official for Kendall County for 17 years and has the Certified Illinois Assessing Officer Master designation since 2005. At the hearing and in a written response, the board of review noted appellant's comparables #1 and #2 were erroneously receiving pro-rated assessments for the 2023 tax year. Nicoletti testified that the township assessor submitted a request for change for both properties to bring them up to the full assessed value as the homes were completed for the 2023 tax year. The improvement assessments for the 2023 tax year for appellant's comparables #1 and #2 were \$121,101 and \$133,236 or \$55.68 and \$56.47 per square foot of land area, respectively. The board of review submitted the Ten Day Notices that were sent to the owners that disclosed the change in assessment for 2023 tax year and the reason for change was the completion of a new house.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within 218 feet of the subject, two of which are on the same street as the subject. The comparables are improved with 1-story dwellings of frame and brick exterior construction ranging in size from 2,027 to 2,300 square feet of living area. The homes were constructed from 2016 to 2018 and have full basements, one of which has finished area. The dwellings each have central air conditioning and a garage ranging in size 462 to 620 square feet of living area. The comparables have land assessments ranging of \$12,680 or \$12,860 or from \$.98 to \$1.06 and improvement assessments ranging from \$117,494 to \$124,070 or from \$52.57 to \$61.21 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant asserted the only reason the board of review noticed comparables #1 and #2 were receiving pro-rated assessments was because he filed his appeal.

When questioned by the Administrative Law Judge, Nicoletti testified that a 3-car garage is superior to a 2-car garage but did not know the difference in assessed value.

In closing, Webb stated after the assessments were corrected for appellant's comparables #1 and #2 for the 2023 tax year, the subject's assessment falls in line with all the comparables.

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 based on the evidence in the record a reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration that are similar to the subject in location, design and dwelling size.

As to the land assessment, the Board gives less weight to appellant's comparable #2 which is less similar to the subject in size.

The Board finds the best evidence of land assessment equity to be appellant's comparables #1 and #3 along with the board of review comparables which are more similar to the subject in size. These comparables have land assessments ranging from \$12,680 to \$13,724 or from \$.98 to \$1.12 per square foot of land area. The subject has a land assessment of \$12,860 or \$1.04 per square foot of land area which falls within the range established by the best comparables in the record.

As to the improvement assessment the Board gives less weight to appellant's comparables #1 and #2 which are less similar to the subject in age when compared to the subject. The Board also gives less weight to board of review comparable #2 which has finished basement area unlike the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 along with board of review comparables #1 and #3 which are more similar to the subject in age and some features. However, the Board finds these comparables have a larger garage capacity, suggesting downward adjustments are necessary to make them more equivalent to the subject. These comparables had improvement assessments ranging from \$113,274 to \$120,911 or from \$50.73 to \$55.24 per square foot of living area. The subject's improvement assessment of \$117,095 or \$54.97 per square foot of living area falls within the range established by the best comparables in this record. However, after considering adjustments to the best comparables for

differences including garage capacity, the Board the subject's improvement assessment is excessive and 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:

May 19, 2026



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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