



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

APPELLANT: Timothy & Jessica Karales
DOCKET NO.: 23-03570.001-R-1
PARCEL NO.: 05-05-151-011

The parties of record before the Property Tax Appeal Board are Timothy & Jessica Karales, 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: \$15,842
IMPR.: \$61,279
TOTAL: \$77,121

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 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 subject property consists of a 1-story dwelling of brick and frame exterior construction with 1,536 square feet of living area. The dwelling was constructed in 1984 and is approximately 39 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 440 square foot garage. The property has a 22,325 square foot site and is located in Yorkville, Kendall Township, Kendall County.

The appellants contend assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of this argument the appellants submitted information on six equity comparables located from next door to 0.17 of a mile from the subject, two of which are on the same street as the subject. The parcels range in size from 14,997 to 28,712 square feet of land area improved with homes of brick or vinyl and brick exterior construction ranging in size from 1,056 to 2,672 square feet of living area. Five comparables are

1-story or 2-story homes, but the appellants did not disclose the design of comparable #4.¹ The dwellings range in age from 45 to 52 years old. Three homes each have a basement and three homes each have a fireplace. Each home has central air conditioning and a garage ranging in size from 480 to 858 square feet of building area. The comparables have land assessments of \$15,763 or \$15,842 or from \$0.55 to \$1.05 per square foot of land area and have improvement assessments ranging from \$57,389 to \$84,308 or from \$31.55 to \$54.35 per square foot of living area. Based on this evidence, the appellants 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 \$77,121. The subject property has a land assessment of \$15,842 or \$0.71 per square foot of land area and an improvement assessment of \$61,279 or \$39.90 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located from 0.04 to 0.33 of a mile from the subject. The parcels range in size from 15,677 to 24,568 square feet of land area and are improved with 1-story homes of brick and frame exterior construction ranging in size from 1,450 to 1,568 square feet of living area. The dwellings range in age from 45 to 52 years old. Each home has a basement and a garage ranging in size from 528 to 784 square feet of building area. Three homes have central air conditioning. The comparables have land assessments of \$15,763 or \$15,842 or from \$0.64 to \$1.01 per square foot of land area and have improvement assessments ranging from \$69,735 to \$72,353 or from \$46.14 to \$48.09 per square foot of living area.

The board of review also submitted a brief contending that the appellants' comparables differ from the subject in design, dwelling size, and/or foundation type. The board of review noted the appellants' comparable #4 has finished basement area which was not assessed by the township assessor. Based on this evidence, the board of review requested the subject's assessment be sustained.

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.Adm.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.Adm.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.

The record contains a total of ten equity comparables for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the appellants' comparables #1 through #5 and to the board of review's comparable #1, which are less similar to the subject in site size than the other comparables in this record.

¹ The Board finds comparable #4 is a 1-story home based on the board of review's assertion that only comparables #1 and #6 differ from the subject in design.

The Board finds the best evidence of land assessment equity to be the appellants' comparable #6 and the board of review's comparables #2, #3, and #4, which are more similar to the subject in site size and location. These comparables have land assessments of \$15,763 or \$15,842 or from \$0.64 to 0.68 per square foot of land area. The subject's land assessment of \$15,842 or \$0.71 per square foot of land area is the same as two of the four best comparables on a total land assessment basis and falls slightly above the best comparables on a per square foot basis, which is logical given the subject is a slightly smaller site than the best comparables. 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 evidence, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and no reduction in the subject's land assessment is justified.

With regard to improvement assessment equity, the Board gives less weight to the appellant's comparables, due to substantial differences from the subject in dwelling size and/or foundation type. The appellants' comparables #1, #3, and #6 are from 17% to 43% larger homes than the subject and the appellants' comparables #2 and #4 are 22% or 31% smaller homes than the subject. The appellants' comparables #1, #3, and #5 each lack a basement that is feature of the subject. Furthermore, the appellants' comparables #1 and #6 are 2-story homes unlike the subject's 1-story home. The Board also gives less weight to the board of review's comparable #4, which lacks central air conditioning that is a feature of the subject

The Board finds the best evidence of improvement assessment equity to be the board of review's comparables #1, #2, and #3, which are similar to the subject in 1-story design, dwelling size, location, and features, although these comparables are older homes than the subject suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. However, these comparables have larger garages than the subject, suggesting downward adjustments to these comparables for this feature would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments that range from \$71,348 to \$72,353 or from \$46.14 to \$46.96 per square foot of living area. The subject's improvement assessment of \$61,279 or \$39.90 per square foot of living area falls below the range established by the best comparables in this record. 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 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: _____

October 15, 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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