



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

APPELLANT: Laura McDavitt & Mark Buonaiuto
DOCKET NO.: 23-03649.001-R-1
PARCEL NO.: 02-32-165-009

The parties of record before the Property Tax Appeal Board are Laura McDavitt & Mark Buonaiuto, 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: \$19,863
IMPR.: \$144,000
TOTAL: \$163,863

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 2-story dwelling of brick and frame exterior construction with 4,092 square feet of living area. The dwelling was constructed in 2003 and is approximately 19 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 39,914 square foot site and is located in Yorkville, Kendall Township, Kendall County.

The appellants' appeal is based on overvaluation, assessment inequity concerning the improvement, and a contention of law. In support of the overvaluation argument, the appellants submitted evidence disclosing the subject property was purchased on March 31, 2021 for a price of \$499,000. The appellants completed Section IV of the appeal petition disclosing the parties to the sale were not related, the property sold by owner and was advertised for sale through the Multiple Listing Service for approximately 4 months, and the sale was not due to foreclosure or by contract for deed.

In support of the assessment inequity argument, the appellants submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of frame and masonry exterior construction ranging in size from 3,863 to 4,160 square feet of living area. The homes range in age from 20 to 28 years old. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 704 to 1,800 square feet of building area. The comparables have improvement assessments ranging from \$142,189 to \$145,286 or from \$34.21 to \$36.81 per square foot of living area, including land.

With regard to the comparables, the appellants submitted a brief asserting the subject backs to a railroad line and is near a railroad crossing without a gate. The appellants contended comparable #1 is located near a railroad crossing, but is also a riverfront property, and comparables #2 and #3 are not located near railroad tracks. The appellants argued the comparables are similar to the subject in dwelling size, age, and/or features.

In support of the contention of law, the appellants submitted a brief contending the board of review did not refute the arm's length nature of the subject's March 2021 sale, which the appellants argued is the best evidence of the subject's market value. The appellants characterized the board of review's refusal to assess the subject to reflect its March 2021 sale as a "legal error." The appellants argued the subject's proximity to the railroad line was not adequately considered by assessing officials in assessing the subject and the appellants disagreed with how the assessing officials generally assess bathroom fixtures, number of garages, basement finish, and walkout basement features.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$153,453, which would reflect a market value of \$460,405 or \$112.51 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,250. The subject's assessment reflects a market value of \$522,802 or \$127.76 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹ The subject has an improvement assessment of \$154,387 or \$37.73 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within 0.33 of a mile from the subject, one of which is located next door to the subject, together with a map depicting the locations of the comparables in relation to the subject. The parcels range in size from 30,939 to 80,651 square feet of land area and are improved with 2-story homes of frame or brick and frame exterior construction ranging in size from 3,268 to 4,263 square feet of living area. The dwellings range in age from 21 to 24 years old. Each home has a basement with finished area, two of which are lookouts, central air

¹ Section 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. Adm. 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 2023.

conditioning, a fireplace, and a garage ranging in size from 681 to 1,102 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from March 2022 to July 2023 for prices ranging from \$565,000 to \$740,000 or from \$162.46 to \$188.30 per square foot of living area, including land. The comparables have improvement assessments ranging from \$138,272 to \$160,097 or from \$36.25 to \$42.31 per square foot of living area.

The board of review submitted a brief asserting the subject has brick on three sides, whereas the comparables have only a brick front; two comparables each have a smaller garage than the subject; and none of the comparables has a walkout basement like the subject. The board of review contended the subject's assessment was adjusted downward for its proximity to a railroad, although it contended that the railroad line has a limited use and only one to four trains per day. The board of review contended less weight was given to the subject's 2021 sale as it occurred less proximate in time to the January 1, 2023 assessment date. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellants submitted a brief contending the sale prices in the record do not demonstrate that sale prices are increasing since the subject's sale in 2021, and thus, the subject's 2021 sale price should be considered the best evidence of its market value. The appellants asserted the board of review did not present the same comparables in this appeal as it did for the prior tax year appeal, which the appellants contended demonstrates a "shell game" with various comparables presented in different tax years.

The appellants submitted a map depicting the locations of both parties' comparables in relation to the subject, the railroad line, and the railroad crossing, with the appellant's comparable #1 and the board of review's comparable #1 depicted to be the closest in proximity. In their brief, the appellants disagreed with the board of review's characterization of the railroad line as limited in use or number of trains. To the contrary, the appellants asserted the train horns sound at all hours and trains carry hazardous materials.

The appellants further argued in the brief that their comparables are more similar to the subject in dwelling size, features, and amenities than the board of review's comparables. The appellants presented photographs and listing information for the board of review's comparables. The appellants argued the board of review incorrectly relied on trivial differences between the subject and the comparables, such as brick exterior construction, rather than their proximity to the railroad line, which the appellants argue is the most important differentiating factor between the subject and the comparables.

Conclusion of Law

As an initial matter, the Board rejects the appellants' contention that the presentation of different comparables in different tax year appeals is improper. The Board finds the appellants have not presented any authority to support this contention. The Board is authorized to revise an assessment upon proper filing of a petition when it determines an assessment is in error. (86 Ill. Adm. Code § 1910.10(e)). The Board makes a determination of the correct assessment of a property based on "facts, evidence, exhibits and briefs submitted to or elicited by the Board." (86 Ill. Adm. Code § 1910.10(b)). Accordingly, the Board will consider the facts, evidence, exhibits, and briefs presented by the parties in this appeal.

The appellants contend 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.Adm.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.Adm.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment for overvaluation is not warranted.

The appellants disclosed the subject sold in March 2021 and the board of review presented four comparable sales in support of their respective positions before the Board. The Board finds the parties agree that proximity to the railroad line is a negative locational factor, but disagree regarding the severity of this negative locational factor. The Board gives less weight to the subject's March 2021 sale as this sale occurred approximately 21 months prior to the January 1, 2023 assessment date and is less likely to be indicative of market value as of that date. The Board also gives less weight to the board of review's comparable #2, which has an inground swimming pool unlike the subject, and to the board of review's comparable #4, which is a 20% smaller home than the subject.

The Board finds the best evidence of market value in the record to be the board of review's comparables #1 and #3, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and some features, although the board of review's comparable #1 has a significantly larger site than the subject, suggesting a downward adjustment to this comparable would be needed to make it more equivalent to the subject. Moreover, the board of review's comparable #3 is located further from the railroad line than the subject, suggesting a downward adjustment to this property would be needed for this feature to make it more equivalent to the subject, but the board of review's comparable #3 is a smaller home than the subject, suggesting an upward adjustment for this feature would be needed.

These two most similar comparables sold for prices of \$660,000 and \$670,000 or \$162.46 and \$172.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$522,802 or \$127.76 per square foot of living area, including land, which falls below the best two comparable sales 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 subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified on this basis.

The appellants also contend assessment inequity in improvement assessment 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 met this burden of proof and a reduction in the subject property's improvement assessment for assessment inequity is warranted on this basis.

The record contains a total of seven comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #2 and #4, due to substantial differences from the subject in dwelling size or inground swimming pool amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparables #1 and #3, which are more similar to the subject in dwelling size, age, location, and most features, although the board of review's comparable #3 is a smaller home than the subject, suggesting an upward adjustment for this feature would be needed. Moreover, the appellant's comparables #2 and #3 and the board of review's comparable #3 are located further from the railroad line than the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject.

These most similar comparables have improvement assessments ranging from \$140,175 to \$149,480 or from \$34.21 to \$39.99 per square foot of living area. The subject's improvement assessment of \$154,387 or \$37.73 per square foot of living area falls above the range established by the best comparables in terms of total improvement assessment and within the range on a per square foot basis. However, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment to be excessive. Based on this record, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is justified.

The appellants further argue a contention of law regarding the valuation method used by the assessing officials. The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted on this basis.

The Board finds the appellants' contention that the 2023 tax year assessment of the subject to reflect a market value different than its March 2021 sale price is "legal error" to be without merit. The board of review in its brief stated that it considered, but gave less weight to, this sale due to its sale date being more remote in time from the January 1, 2023 assessment date. Furthermore, as discussed above, the Board also considered, but gave less weight to, this sale of the subject where more recent comparable sales were presented by the board of review that do not support a reduction in the subject's assessment. The Board further finds the appellants' disagreement with the methods generally used by assessing officials to be without merit. The Board finds this contention was not supported by any evidence or authority in the record regarding assessment or valuation methods. Based on this record, the Board no reduction in the subject's assessment is warranted based on the arguments raised in the appellants' contention of law brief.

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

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