



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

APPELLANT: Nora Dipaolo
DOCKET NO.: 25-03189.001-R-1
PARCEL NO.: 03-12-353-057

The parties of record before the Property Tax Appeal Board are Nora Dipaolo, 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: \$26,853
IMPR.: \$115,861
TOTAL: \$142,714

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 2025 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 two-story dwelling of frame and brick exterior construction with 2,289 square feet of living area.¹ The dwelling was constructed in 2007 and is approximately 18 years old. Features of the home include a basement, central air conditioning, 2½ bathrooms and a 462 square foot garage. The property has a 9,222 square foot channel-front site and is located in Oswego, Oswego Township, Kendall County.²

The appellant contends assessment inequity in both the land and improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity

¹ The subject's property record card provided by the board of review revealed the subject dwelling has a frame and brick exterior, which was not reported by nor was it refuted by the appellant.

² The parties differ as to the size of the subject's site. The Board finds the best evidence of size was provided by the board of review, which contained a property record card for the subject disclosing the dimensions of the subject's irregular site.

comparables that are located from .3 of a mile to 4.7 miles from the subject property. The comparables have sites that contain 10,019 or 10,890 square feet of land area. The comparables are improved with two-story dwellings of vinyl-frame exterior construction ranging in size from 2,360 to 3,263 square feet of living area. The dwellings are from 13 to 23 years old. Each comparable has a basement, central air conditioning, 2½ bathrooms and a garage ranging in size from 410 to 702 square feet of building area. Comparable #1 has a fireplace. The comparables have land assessments that range from \$24,302 to \$34,597 or from \$2.23 to \$3.45 per square foot of land area and improvement assessments that range from \$92,933 to \$153,502 or from \$39.38 to \$47.13 per square foot of living area.

Based on this evidence, the appellant requested the subject's land assessment be reduced to \$24,302 or \$2.64 per square foot of land area and the subject's improvement assessment be reduced to \$94,865 or \$41.44 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,714. The subject property has a land assessment of \$26,853 or \$2.91 per square foot of land area and an improvement assessment of \$115,861 or \$50.62 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables that are located from next door to .25 of a mile from the subject property. The comparables have sites ranging in size from 9,057 to 9,432 square feet of land area. The comparables are improved with two-story dwellings of frame and brick exterior construction ranging in size from 2,289 to 2,317 square feet of living area. The dwellings are from 15 to 19 years old. Each comparable has a basement, central air conditioning, 2½ bathrooms and a garage with 462 square feet of building area. Comparable #3 has a fireplace. The comparables have land assessments of \$26,853 and \$29,836 or from \$2.91 to \$3.29 per square foot of land area and improvement assessments that range from \$115,861 to \$118,993 or from \$50.21 to \$51.38 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

Conclusion of Law

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

The record contains nine equity comparables submitted by the parties for the Board's consideration. With respect to the subject's land assessment, the Board has given less weight to the appellant's comparables which are less similar to the subject in site size and/or they are located more than one mile from the subject. The Board finds the six board of review comparables are more similar to the subject location and in land size. These parcels range in size

from 9,057 to 9,432 square feet of land area and have land assessments that range from \$26,853 and \$29,836 or from \$2.91 to \$3.29 per square foot of land area. The subject parcel has 9,222 square feet of land area and a land assessment of \$26,853 or \$2.91 per square foot of land area, which falls at the lowest end of the range established by the best comparables in the record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed.

With respect to the subject's improvement assessment, the Board has given less weight to the appellant's comparables due to significant differences from the subject in dwelling size and/or they are located more than one mile from the subject. The Board finds the best evidence of assessment equity to be the six comparables submitted by the board of review, which are overall most similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments ranging from \$115,861 to \$118,993 or from \$50.21 to \$51.38 per square foot of living area. The subject's improvement assessment of \$115,861 or \$50.62 per square foot of living area falls at the lower end of range established by the best comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, the Board finds no reduction in the subject's land assessment or the subject's improvement assessment are 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 20, 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 9-215 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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