



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

APPELLANT: Carrie & William III Norteman
DOCKET NO.: 25-03216.001-R-1
PARCEL NO.: 03-36-105-017

The parties of record before the Property Tax Appeal Board are Carrie & William III Norteman, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$32,995
IMPR.: \$179,954
TOTAL: \$212,949

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 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 2-story dwelling of brick and vinyl exterior construction with 3,470 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full walk-out basement, central air conditioning, a fireplace and an 816 square foot garage. The property has a 15,064 square foot site and is located in Plainfield, Oswego Township, Kendall County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on nine equity comparables located within .88 of a mile from the subject. The comparables are improved with 2-story dwellings of brick and vinyl exterior construction ranging in size from 3,377 to 3,642 square feet of living area. The dwellings were constructed from 2005 to 2014 and have basements. The comparables each have central air conditioning and a garage ranging in size from

704 to 841 square feet of building area. Seven comparables each have a fireplace. The comparables have improvement assessments ranging from \$142,084 to \$177,961 or from \$39.01 to \$49.61 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$221,000. The subject property has an improvement assessment of \$188,005 or \$54.18 per square foot of living area.

In response to the appeal the board of review argued the subject has a higher building assessment because it has a walk-out basement unlike the appellants' comparables. Additionally, appellants' comparables #1, #2 and #8 are tract homes where the subject is a custom home.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within .75 of a mile from the subject. The comparables are improved with 2-story dwellings of brick and frame exterior construction ranging in size from 3,272 to 3,681 square feet of living area. The dwellings were constructed from 2006 to 2011 and have walk-out basements. The comparables each have central air conditioning, one fireplace and a garage ranging in size from 595 to 740 square feet of building area. The comparables have improvement assessments ranging from \$178,130 to \$193,081 or from \$51.17 to \$54.44 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants argued the county's equity comparables support a reduction in the subject's improvement assessment based on a building price per square foot.

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.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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 12 equity comparables for the Board's consideration. The Board gives less weight to appellants' comparable #8 and board of review comparable #3 which are less similar to the subject in age than the other comparables in the record.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 through #7 and #9 along with board of review comparables #1 and #2 which are similar to the subject in location, age, dwelling size and some features. The Board further finds that only board of review comparables #1 and #2 have a walkout basement similar to the subject. The ten comparables had improvement assessments ranging from \$142,084 to \$193,081 or from \$39.01 to \$52.54 per square foot of living area. The subject's improvement assessment of \$188,005 or \$54.18 per

square foot of living area is within the range established by the best comparables in this record on an overall basis but above the range a per square foot basis. After considering adjustments to the best comparables for differences from the subject, 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 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: _____

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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APPELLANT

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