

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Tom and Marianne Beitzel
DOCKET NO.: 06-01858.001-R-1
PARCEL NO.: 02-12-408-005

The parties of record before the Property Tax Appeal Board are Tom and Marianne Beitzel, the appellants, and the Kendall County Board of Review.

The subject property consists of a two-story brick and frame dwelling containing 2,702 square feet of living area that was built in 1997. The dwelling features a full unfinished basement, central air conditioning, a fireplace and three-car attached garage. The dwelling is situated on a 10,000 square foot lot.

The appellants submitted evidence to the Property Tax Appeal Board claiming both overvaluation and a lack of uniformity as the bases of the appeal. In support of these contentions, the appellants submitted an appraisal report estimating a fair market value for the subject property of \$276,000 as of February 21, 2007, using the sales comparison approach to value. In addition, the appellants completed section V of the appeal petition using the same three comparables contained in the aforementioned appraisal report. The suggested comparable are located from two blocks to 3/8 of a mile from the subject. They consist of two-story frame or brick and frame dwellings that were built in 1997. Two comparable have finished basements and one comparable had an unfinished basement. Other features include central air conditioning, one fireplace and one or two-car garages. The dwellings range in size from 2,686 to 2,715 square feet of living area and have improvement assessments ranging from \$64,774 to \$80,580 or from \$24.12 to \$29.68 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" wherein the subject's assessment of \$98,797 was

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Based on the facts and exhibits presented, 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:	\$	15,000
IMPR.:	\$	76,990
TOTAL:	\$	91,990

Subject only to the State multiplier as applicable.

disclosed. The subject's assessment reflects an estimated market value of \$296,420 or \$109.70 per square foot of living area including land using the statutory level of assessment of 33.33%. In support of the subject's assessment, the board of review submitted property record cards and a limited comparative analysis of three suggested comparables located along the subject's street. They consist of two-story frame dwellings that were built in 1999. The comparable have basements, central air conditioning, and attached garages ranging in size from 462 to 737 square feet. One comparable has a fireplace. The dwellings each contain 2,729 square feet of living area. The analysis indicates all the comparables as well as the subject have improvement assessments of \$81,870. However, a review of the property record cards show the comparables have 2006 final improvement assessments ranging from \$82,792 to \$85,560 or from \$30.34 to \$31.35 per square foot of living area. It appears the board of review utilized 2007 assessment amounts in response to this 2006 appeal. The subject property has a final 2006 improvement assessment of \$83,797, or \$31.01 per square foot of living area.

The three comparables submitted by the board of review also sold from March 1999 to June 2005 for prices ranging from \$188,270 to \$292,500 or from \$68.99 to \$107.18 per square foot of living area including land. The board of review submitted no evidence refuting the value conclusion contained within the appellants' appraisal report. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds a reduction in the subject property's assessment is warranted.

The appellants argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellants have overcome this burden.

The Property Tax Appeal finds the best evidence of the subject's market value in this record in the appraisal submitted by the appellants for \$276,000 or \$102.15 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$296,420 or \$109.70 per square foot of living area including land using, which is higher than the appraisal submitted by the appellants. In addition, the Property Tax Appeal Board finds the only credible sale submitted by the board

of review further demonstrates the subject property is overvalued. This similar property sold in June 2005 for \$292,500 or \$107.18 per square foot of living area including land, which is less than subject's estimated market value as reflected by its assessment of \$296,420 or \$109.70 per square foot of living area including land. Based on this analysis, the Property Tax Appeal finds a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board placed no weight on two comparable sales submitted by board of review. These sales occurred in either 1999 or 2003 and are not considered indicative of the subject's fair market value as of the January 1, 2006 assessment date at issue in this appeal.

The appellant also argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After considering the reduction based on market value considerations, the Board finds the subject property is uniformly assessed and no further reduction is warranted.

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.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

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: April 25, 2008



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 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 the subsequent year 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.

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.