

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Donald and Joyce Sayles  
DOCKET NO.: 06-01949.001-R-1  
PARCEL NO.: 05-18-203-003

The parties of record before the Property Tax Appeal Board are Donald and Joyce Sayles, the appellants, and the Kendall County Board of Review.

The subject parcel of 1.3-acres has been improved with a 6-year old, part one-story and part two-story frame and masonry dwelling containing 3,642 square feet of living area. Features include a 2,216 square foot unfinished basement, central air conditioning, a fireplace, and a 931 square foot garage. There is also a 354 square foot deck. The property is located in Yorkville, Kendall Township, Kendall County.

The appellants' appeal is based on unequal treatment in the assessment process with regard to both the land and improvement assessments. The appellants submitted information on three comparable properties described in a grid analysis as one and one-half or two-story frame and masonry dwellings that were 6 and 8 years old. The comparables have central air conditioning and one or three fireplaces. The abbreviation "N/A" was recorded regarding basements and garages for the comparable properties. The comparables range in size from 3,243 to 3,776 square feet of living area and have improvement assessments ranging from \$73,550 to \$88,139 or from \$20.10 to \$25.67 per square foot of living area. The subject's improvement assessment is \$102,110 or \$28.04 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$89,318 or \$24.52 per square foot of living area.

In support of the land inequity argument, the same three comparables located in the subject's subdivision were presented. The parcels were either 1.5 or 2.2-acres in size and had land assessments of \$32,500 and \$33,419 or \$15,190 and \$21,667 per acre. The subject had a land assessment of \$39,750 or \$30,577 per acre. Based on this evidence, the appellants requested a reduced land assessment of \$32,500 or \$25,000 per acre.

(Continued on Next Page)

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:	\$	32,500
IMPR.:	\$	102,110
TOTAL:	\$	134,610

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$141,860 was disclosed. In support of the subject's assessment, the board of review presented a hand-written grid analysis of four comparable properties with the same property characteristic data in a computer generated format with two color photographs.

The properties were described as one, one-story, one, one and one-half-story, and two, two-story frame or masonry dwellings that range in age from new to 38 years old. Each comparable is said to have a basement ranging in size from 1,396 to 2,956 square feet of building area. Two comparables have central air conditioning and a fireplace. Each comparable has a garage ranging in size from 484 to 1,327 square feet of building area. The dwellings range in size from 3,579 to 3,703 square feet of living area and have improvement assessments ranging from \$102,110 to \$118,742 or from \$28.32 to \$45.63 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review did not respond to the appellants' land inequity argument when it presented only total land assessments with no land size data for its four suggested comparables.

In rebuttal, the appellants pointed out that the board of review failed to disclose that their comparables #1 and #2 both had central air conditioning and a fireplace. Appellants also note a discrepancy in the reported assessments of one of the comparables between the hand-written grid and the computer generated grid. However, a close examination of the computer-generated version reveals the assessment data to be for 2007 assessments, not for 2006 assessments which are at issue in this matter.

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 Board further finds a reduction in the subject's improvement assessment is not warranted and a reduction in the subject's land assessment is warranted.

The appellants contend unequal treatment in the subject's land and improvement assessments as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellants have not met this burden regarding the improvement assessment, but have met this burden regarding the land assessment.

As to the land assessment, the subject property of 1.3-acres has a total land assessment of \$39,750 or \$30,577 per acre. The three comparables presented by the appellant located within the

same subdivision as the subject property have land assessments of \$32,500 and \$33,419 or \$15,190 and \$21,667 per acre. The board of review did not present sufficient data to refute or even address the lack of uniformity in land assessments as presented by the appellants. Thus, the Property Tax Appeal Board finds the subject's per acre land assessment is not uniform and a reduction in the subject's land assessment in accordance with the appellants' request is warranted.

As to the improvement inequity argument, the parties presented a total of seven comparables for the Board's consideration. The Board has given less weight to board of review comparable #3 due to its one-story design as compared to the subject and to board of review comparable #2 due to its age of 38 years as compared to the subject. The Board finds the remaining five comparables submitted by both parties were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$73,550 to \$158,742 or from \$20.10 to \$42.05 per square foot of living area. The subject's improvement assessment of \$102,110 or \$28.04 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is equitable and a reduction in the subject's improvement assessment is not warranted.

In conclusion, a reduction in the subject's land assessment is warranted on this record, but no reduction in the subject's improvement assessment is warranted.

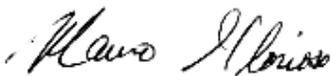
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

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: August 24, 2009



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.