



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

APPELLANT: Raymond & Barbara Wolson
DOCKET NO.: 07-02180.001-R-1
PARCEL NO.: 05-38-165-006

The parties of record before the Property Tax Appeal Board are Raymond and Barbara Wolson, the appellants; and the Kendall County Board of Review.

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: \$40,000
IMPR: \$111,860
TOTAL: \$151,860**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part 2-story and part 1-story single family dwelling of frame and brick construction that contains 3,703 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement, central air conditioning, a fireplace and a four car attached garage with 1,390 square feet of building area. The property has 37,675 square feet of land area and is located in Yorkville, Kendall Township, Kendall County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants completed Section V of the Residential Appeal Form using four comparables. The comparables were described as two, two-story and two, part two-story and part one-story dwellings that range in size from 3,939 to 4,966 square feet of living area. The comparables are located in the subject's subdivision and the dwellings were built from 1999 to 2001. The appellants described each comparable as having a basement with one being partially finished, each comparable has central air conditioning, three comparables have one fireplace

and each has an attached garage ranging in size from 736 to 1,101 square feet. These properties have improvement assessments ranging from \$107,163 to \$116,586 or from \$23.44 to \$27.21 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$103,712 or \$28.01 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$156,974 was disclosed. The subject had an improvement assessment of \$116,974 or \$31.59 per square foot of living area.

In support of the assessment the board of review submitted an analysis using three comparable properties. The board of review also submitted copies of the property record cards for the subject and the comparables. The three comparables used by the board of review were also used by the appellants as their comparables #1, #3 and #4. The board of review comparable #3, which was appellants' comparable #4, was described as having 3,476 square feet of living area whereas the appellants indicated this property had 4,282 square feet of living area. Using the board of review's estimate of size, comparable #3 had an improvement assessment of \$31.77 per square foot of living area.

In rebuttal, the appellants asserted the subject property was the subject matter of an appeal before the Property Tax Appeal Board in 2006 under Docket No. 06-01923.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the assessment to \$148,470 based on the evidence submitted by the parties. The appellants also asserted that in January 2009, the board of review issued a decision establishing a 2008 assessment for the subject property as follows: Land - \$40,640, Improvements - \$111,860; Total - \$152,500. Based on this evidence the appellants argued the subject's total assessment should not exceed \$150,000.

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 the appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellants contend assessment inequity 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 record, the Board finds a reduction is justified.

The Board finds the parties submitted information on four comparables to support their respective positions, with three comparables being common to both parties. The Board finds the comparables have varying degrees of physical similarity to the subject property, finds that each dwelling is older than the

subject and finds each comparable has a smaller garage than the subject dwelling. The Board further finds that appellants' comparables #1 (which is the same as board of review comparable #1) and #2 were significantly larger than the subject, which detracts from their comparability to the subject. The Board further finds the best evidence of size for appellants' comparable #4, which is the same as board of review comparable #3, is the copy of the property record card for the property submitted by the board of review establishing a size of 3,476 square feet. As a result, the Board finds this comparable has an improvement assessment of \$31.77 per square foot of living area, which is slightly above the subject's improvement assessment on a per square foot basis. In summary, the comparables submitted by the parties have improvement assessments ranging from \$23.44 to \$31.77 per square foot of living area. The subject's improvement assessment is \$31.59 per square foot of living area, which is within the range established by the comparables. Nevertheless, the appellants provided rebuttal evidence disclosing the board of review established a 2008 improvement assessment for the subject of \$111,860, which is less than subject's the 2007 improvement assessment. Based on this record the Board finds a reduction in the subject's improvement assessment commensurate with that established by the board of review in 2008 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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 23, 2010

Allen Castrovillari

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.