



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

APPELLANT: Dennis & Delores Nannini
DOCKET NO.: 07-02345.001-R-1
PARCEL NO.: 05-18-203-007

The parties of record before the Property Tax Appeal Board are Dennis and Delores Nannini, 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: \$32,825
IMPR.: \$79,775
TOTAL: \$112,600

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1.5-story single family dwelling of frame and brick construction that contains 3,155 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car attached garage with 810 square feet. The subject property has a 51,400 square foot site and is located in Yorkville, 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 provided descriptions, photographs, property record cards and assessment information on six comparables. The comparables are located in the same subdivision as the subject property. The appellants stated the comparables are improved 1.5-story single family dwellings of wood, brick and/or stone construction that range in size from 3,132 to 4,864 square feet of living area. The dwellings were built in either 1999 or 2000. Five of the comparables were described as having basements, each comparable has central air conditioning, each of the comparables have 1 or 3 fireplaces and each comparable has a

three-car attached garage. The comparables have improvement assessments ranging from \$77,066 to \$104,633 or from \$15.84 to \$26.31 per square foot of living area. The appellants indicated the subject had 2,975 square feet of living area and submitted a copy of the subject's property record card that had hand written notations with respect to the size of the subject. Based on this evidence the appellants indicated the subject has an improvement assessment of \$102,057 or \$34.30 per square foot of living area. The appellant's also asserted the subject's assessment increased 24.8% from 2006 to 2007 while the comparables had their assessments increase from 1.9% to 2.1% over this same period.

The appellants further asserted that the subject property was the subject matter of an appeal in 2005 under Docket No. 05-01792.001-R-1 wherein the Property Tax Appeal Board issued a decision reducing the assessment to \$108,030 based on an agreement of the parties.

Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$77,365 or \$26.00 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 \$134,882 was disclosed. The subject has an improvement assessment of \$102,057.

In support of the assessment the board of review provided information on three comparable sales. The board of review submitted copies of the property record cards for the subject and the comparables. The subject's property record card indicated the home had two fireplaces and 3,155 square feet of living area and had a detailed legible diagram containing the dimensions and size of the various sections of the subject dwelling. The three comparables include a 1.5-story dwelling and two, two-story dwellings that range in size from 3,132 to 3,710 square feet of living area. The dwellings were constructed from 2000 to 2006. Each comparable had a basement, central air conditioning, a fireplace and an attached garage ranging in size from 500 to 784 square feet. These properties had improvement assessments ranging from \$79,808 to \$119,843 or from \$25.58 to \$35.49 per square foot of living area. Based on this record, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellants asserted the subject dwelling has one fireplace. The appellants also indicated that board of review comparable #1 was the same as their comparable #3. They also argued the two remaining comparables are two-story dwellings, dissimilar to the subject in style; and located in other subdivisions several miles from the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

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 assessment data, the Board finds the appellants have met this burden.

The Board initially finds the best evidence of size of the subject property was provided by the board of review disclosing the subject dwelling had 3,155 square feet of living area. The Board further finds the subject had 1 fireplace as the appellants assert in their evidence and in rebuttal.

The Board finds the parties submitted information on eight comparables to support their respective positions. The Board finds board of review comparables #2 and #3 are slightly different in style than the subject, are newer than the subject, are larger than the subject dwelling and located in a different subdivision than the subject. Because of these differences from the subject the Board gave little weight to these comparables. The Board also gave less weight to appellants' comparables #1, #2, #5 and #6 due to the fact these comparables are larger than the subject. The Board gave most weight to appellants' comparables #3 and #4. Appellants' comparable #3 was the same property as board of review #1. These two comparables were similar to the subject in location, style, size and features. The homes were slightly newer than the subject being built in 2000 compared to the subject's construction in 1997. These comparables had improvement assessments of \$79,808 and \$90,342 or \$25.48 and \$26.31 per square foot of living area. The subject had an improvement assessment of \$102,057 or \$32.35 per square foot of living area, which is above that of the most similar comparables. Based on this record the Board finds a reduction in the subject's improvement 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. 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.