



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

APPELLANT: Donald & Joyce Sayles
DOCKET NO.: 07-06610.001-R-1
PARCEL NO.: 05-18-203-003

The parties of record before the Property Tax Appeal Board are Donald & Joyce Sayles, 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: \$33,350
IMPR: \$104,663
TOTAL: \$138,013

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1.3-acre parcel improved with a 7-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' petition indicated unequal treatment in the assessment process as the basis of the appeal with regard to the land assessment only. Appellants presented a grid analysis of three comparable properties. The parcels range in size from 1.5 to 2.2-acres of land area and have land assessments of either \$33,350 or \$46,177 or assessments of \$20,990 or \$22,233 per acre as compared to the subject's land assessment of \$40,148 or \$30,883 per acre. On the basis of these comparisons, the appellants felt that a land assessment of \$33,350 or \$25,654 per acre of land area was appropriate.

The board of review presented its "Board of Review Notes on Appeal" wherein its final land assessment of \$40,148 for the subject property was disclosed.

In support of the assessed land valuation, the board of review submitted a grid analysis of four comparable properties, but no data on the sizes of these comparable parcels was presented. The comparables have land assessments ranging from \$15,780 to \$50,683. The board of review also reported that in June 1999, the subject lot was purchased for \$85,000. Based on this evidence, the board of review requested confirmation of the subject's land 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 Board further finds a reduction in the subject's land assessment is warranted.

The appellants contend unequal treatment in the subject's land assessment 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have met this burden.

The appellants provided three comparable parcels of 1.5 or 2.2-acres of land area. The board of review failed to provide any parcel sizes for the four comparables set forth in its grid analysis. Thus, the key element of lot or parcel size was not provided by the board of review so that the Property Tax Appeal Board could meaningfully analyze the correctness or incorrectness of the subject's land assessment. Therefore, the Property Tax Appeal Board finds that there is no data by which the Board can analyze the four properties presented by the board of review in comparison to the subject.

The Property Tax Appeal Board finds the appellants provided data regarding both parcel size and land assessments for three suggested comparables. The Board has given less weight to appellants' land comparable #2 due to its larger parcel size as compared to the subject. Therefore, on this record, the Board finds appellants' comparables #1 and #3 were most similar to the subject parcel in size. These two comparables had land assessments of \$22,233 per acre of land area. The subject has a land assessment of \$40,148 or \$30,883 per acre of land area which is higher than the most similar comparables on this record on a per-acre basis. In the absence of data from the board of review to refute the appellants' land inequity data, the Board finds that the appellants have established that the subject parcel is inequitably assessed and a reduction in accordance with the appellants' request 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

[Handwritten Signature]

[Handwritten Signature]

Member

Member

[Handwritten Signature]

[Handwritten Signature]

Member

Acting 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: November 18, 2011

[Handwritten Signature]

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.