



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

APPELLANT: Lawrence & Jennifer Sunderland
DOCKET NO.: 07-06612.001-R-1
PARCEL NO.: 04-21-126-008

The parties of record before the Property Tax Appeal Board are Lawrence & Jennifer Sunderland, 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: \$30,140
IMPR.: \$130,977
TOTAL: \$161,117

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 49,554 square feet has been improved with a two-story frame and masonry single-family dwelling that was built in 2004. The dwelling contains 3,969 square feet of living area and features central air conditioning, a fireplace, a full unfinished basement, and a three-car garage of 750 square feet of building area. The property is located in Millbrook, Fox Township, Kendall County.

The appellants in this appeal submitted documentation to demonstrate that the subject property's improvement assessment was inequitable. The appellants provided minimal data in a grid analysis on four suggested comparables along with black and white photographs.¹ The appellants also reported that the subject property was purchased in July 2004 for \$574,000. In addition, the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board

¹ The copies of the photographs are so dark, black that the buildings are barely recognizable.

the prior year under Docket Number 06-01941.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$160,517 based on the evidence submitted by the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

Assessment year 2007 began a new general quadrennial assessment period in Kendall County and therefore, the Property Tax Appeal Board finds that Section 16-185 is inapplicable to the instant appeal for purposes of requiring the reduced assessment issued for 2006 to be maintained for the remainder of the general assessment period (35 ILCS 220/16-185).

As to the improvement assessment inequity argument, the four comparables presented by the appellants were located in the same neighborhood code and within a mile of the subject. These properties were minimally described as two-story brick, frame and stone, or brick and frame dwellings of unknown age. Basement size was unknown for all four comparables, although one comparable was said to have a finished basement. Each comparable has central air conditioning and a fireplace. Two comparables were said to have garages of 711 and 1,928 square feet of building area, respectively. The dwellings range in size from 3,146 to 3,489 square feet of living area and had improvement assessments ranging from \$87,550 to \$106,930 or from \$27.83 to \$32.72 per square foot of living area. The subject had an improvement assessment of \$157,470 or \$39.67 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$130,977 or \$33.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$187,610 was disclosed. The board of review also presented a proposed assessment increase to \$189,190. The board of review submitted no other evidence in support of the subject's assessment or why the subject's assessment for 2007 should be increased.

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

The Board further finds that the prior year's decision cannot be carried forward. The Board finds the assessment year in question, 2007, is a different general quadrennial assessment period than 2006. For this reason, the Property Tax Appeal Board finds Section 16-185 inapplicable to the instant appeal as 2007 was a new general assessment period for Kendall County.

The appellants argued assessment inequity in the subject's improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 limited assessment data presented by the appellants, the Board finds a reduction in the subject's improvement assessment is warranted.

The Board finds the only evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellants. The appellants provided nominal data on four comparables. Upon analysis, the Board has given less weight to appellants' comparable #4 due to its smaller living area square footage and significantly larger garage as compared to the subject. The Board finds appellants' comparables #1, #2 and #3 to be most similar to the subject in size, design, exterior construction, and/or location on this record. These comparables had improvement assessments that ranged from \$101,560 to \$106,930 or from \$29.11 to \$32.72 per square foot of living area. The subject's improvement assessment of \$157,470 or \$39.67 per square foot of living area is above this range. The board of review did not submit any substantive evidence in support of its assessment of the subject property or to refute the evidence presented by the appellants. The Board has examined the information submitted by the appellants and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject property's improvement 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 M. Louie

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: December 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.