



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

APPELLANT: Larry & Corrine LeRette  
DOCKET NO.: 07-06614.001-R-1  
PARCEL NO.: 05-18-250-009

The parties of record before the Property Tax Appeal Board are Larry & Corrine LeRette, 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: \$46,965  
IMPR: \$108,550  
TOTAL: \$155,515**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 34,342 square foot parcel improved with a one and one-half story frame (cedar) and masonry (thin-cut artificial stone) exterior constructed single-family dwelling built in 2005. The dwelling contains 3,299 square feet of living area<sup>1</sup> and features central air conditioning, a fireplace, a full unfinished basement, and an attached three-car garage. The subject property is located in Yorkville, Kendall Township, Kendall County.

The appellants submitted evidence to the Property Tax Appeal Board contending unequal treatment in the assessment process as the basis of the appeal with regard to both the land and improvement assessments of the subject property.<sup>2</sup> In this regard, appellants contend that the subject's entire subdivision has been overassessed as compared to neighboring

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<sup>1</sup> The appellants reported the dwelling as containing 3,330 square feet. The board of review submitted a schematic drawing stating the dwelling contains 3,299 square feet of living area.

<sup>2</sup> The appellants also partially completed Section VI of the Residential Appeal form reporting the subject land was purchased in 2004 for \$155,000 and the building was erected in 2005 for \$399,782 along with appellants acting as the general contractor for an estimated value of \$77,012.22.

subdivisions/properties, one of which the appellants present in this appeal as a suggested comparable.

The appellants contended the subject's subdivision, known as Brighton Oak Estates, has not been fully developed nor maintained as promised by the developer. In support of this assertion, appellants provided a three-page "Outstanding Punchlist Items" document from the Kendall County Department of Planning, Building & Zoning. Based on these foregoing issues and in comparison to neighboring properties, appellants contend the subject property does not have the value as assigned by the assessor as to the land or the improvement.<sup>3</sup>

In support of the inequity argument, the appellants submitted a grid analysis with assessment data and descriptions of four suggested comparable properties for both their land and improvement assessment claims. Besides the grid, appellants supplied color photographs of the subject and three of the comparables. Comparable #4 is in the neighboring subdivision of Maple Grove and 'backs up' to the rear lot line of the subject property while comparables #1 through #3 were located within the subject's subdivision.

In the appellants' grid analysis, the comparables are described as one, one-story with walkout basement and three, two-story dwellings, two of which have walkout basements, with masonry or frame and masonry exterior construction. The homes range in age from 2 to 7 years old. Each has a basement, central air conditioning, one or two fireplaces, and garages ranging in size from 662 to 840 square feet of building area. The dwellings were said to range in size from 2,800 to 5,046 square feet of living area. The comparables have improvement assessments ranging from \$79,036 to \$164,760 or from \$20.16 to \$38.20 per square foot of living area. The subject has an improvement assessment of \$140,630 or \$46.89 per square foot of living area. On the basis of the data provided, the appellants requested an improvement assessment for the subject of \$108,550 or \$36.20 per square foot of living area. The comparables have total assessments ranging from \$112,850 to \$212,670. The subject has a total assessment of \$187,595.

As to the land inequity argument, the comparables were described as parcels ranging in size from 29,915 to 67,482 square feet of land area. These properties had land assessments ranging from \$7,110 to \$47,910 or from \$0.22 to \$1.60 per square foot of land. The subject parcel had a land assessment of \$46,965 or \$1.37 per square foot of land area.<sup>4</sup> On the basis of this data, appellants

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<sup>3</sup> Appellants attached nine pages to the appeal, some with "lot" sale prices and some discussing improved properties. Regardless, appellants failed to include lot and/or dwelling size data along with other details for an analysis of the sales/listing prices set forth on the documents.

<sup>4</sup> The subject property was before the Property Tax Appeal Board the previous year as Docket No. 2006-01544.001-R-1. In that matter, the evidence revealed

requested a reduction in the subject's land assessment to \$41,333 or \$1.20 per square foot of land area.

The appellants also reported that comparable #3 sold in May 2008 for \$540,650 or \$133.00 per square foot of living area including land. The subject's total assessment of \$187,595 reflects a market value of approximately \$562,785 or \$187.66 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final 2007 assessment of \$187,595 was presented. After reviewing the appellants' evidence, the board of review agreed to reduce the subject's assessment to \$179,500, the same amount as the Board's decision in Docket No. 2006-01544.001-R-1. The board of review also reported that based on the attached schematic, the dwelling size of the subject was modified.<sup>5</sup> The proposed reduced assessment reflects an estimated market value of approximately \$538,500.

The appellants were notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellants responded to the Property Tax Appeal Board by the established deadline rejecting the board of review's proposed assessment and contending that the equity evidence submitted supports a greater reduction in the subject's total assessment.

The board of review was notified of the appellants' rejection of the proposed stipulation and responded thereto with a letter. The board of review reiterated that the equity evidence within the subject's subdivision does not support any further reduction of the assessment beyond that proposed by the board of review and that submission by the appellants of one suggested sale "does not constitute a market."

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 warranted.

The appellants contend unequal treatment in the subject's improvement 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). After an

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that comparable #3 with the \$7,110 land assessment was a lot still owned by the developer and probably receiving a developer's exemption.

<sup>5</sup> The previous decision in Docket No. 2006-01544.001-R-1 noted the property record card reported the subject dwelling contained 4,009 square feet of living area.

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

The appellants presented a total of four comparable properties to support their inequity argument before the Property Tax Appeal Board. The Board has given less weight to appellants' comparable #4 due to its location in another subdivision and to appellants' comparable #1 due to its substantially larger dwelling size as compared to the subject. Thus, the Property Tax Appeal Board finds appellants' comparables #2 and #3 located in the subject's subdivision to be most similar to the subject in location, size, exterior construction, features and/or age, despite the fact that comparable #2 is a one-story dwelling. These most similar comparables have improvement assessments of \$106,980 and \$144,820 or \$34.89 and \$38.20 per square foot of living area. The subject's improvement assessment of \$140,630 or \$46.89 per square foot of living area is above these most similar comparables on this record on a per-square-foot basis. The board of review has proposed to reduce the subject's improvement assessment to \$133,000 or \$44.35 per square foot of living area. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's improvement assessment is warranted on grounds of lack of uniformity.

As to the land inequity argument, the Property Tax Appeal Board has land assessment information and sizes only from the appellants in this proceeding. As noted above, appellants' comparables #1 through #3 are the most similar to the subject parcel in location and have been given the greatest weight by the Board in this land inequity argument. Based on the prior year's decision, it is presumed that appellants' comparable #3 has a lesser land assessment due to having a developer's exemption, therefore, the Board finds this is an inappropriate comparable property for purposes of an equity argument. The subject parcel has a land assessment of \$46,965 which is less than the land assessments of appellants' comparables #1 and #2. Based on this evidence, the Property Tax Appeal Board finds the appellants failed to establish lack of uniformity on this record with regard to their land assessment.

In this appeal, although the appellants argued that the subdivision has not been developed or maintained as promised by the developer, the appellants provided no evidence of market value associated with the subject property other than indicating that the appellants have invested at least \$554,782 in the land purchase and building construction. The appellants did not provide sufficient evidence, such as an appraisal or at least three recent sales of similar properties, establishing an alternate estimate of market value of the subject property as of January 1, 2007. Therefore, the appellants did not provide any estimate of market value that called into question the correctness of the subject's assessment. However, after a reduction of the improvement assessment as discussed above due to

lack of uniformity, the estimated market value of the subject property with the reduced assessment is approximately \$466,545, which is less than the appellants' reported cost of the land and construction of the building combined.

In summary, the Property Tax Appeal Board finds that the appellants have proven by clear and convincing evidence that the subject improvement is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's improvement assessment as established by the board of review is incorrect and a reduction is warranted. No reduction is warranted in the subject's land assessment.

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: 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.