



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

APPELLANT: Joseph Haske
DOCKET NO.: 08-04211.001-R-1
PARCEL NO.: 05-06-226-008

The parties of record before the Property Tax Appeal Board are Joseph Haske, the appellant, 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: \$22,403
IMPR.: \$53,175
TOTAL: \$75,578

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a tri-level single family dwelling with 1,892 square feet of living area. Features of the home include a partial basement that is finished, central air conditioning, a fireplace and a two-car attached garage. The dwelling was constructed in 1989. The property is located in Yorkville, Kendall Township, Kendall County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted two appraisals of the subject property. Both appraisals were prepared by Carla S. Skinner, an Illinois Certified Residential Real Estate Appraiser. In both appraisals the appraiser developed the sales comparison approach to value in estimating the market value of the subject property. In the first appraisal Skinner utilized three sales that occurred from June 2007 to December 2007 for prices ranging from \$215,000 to \$246,500. After making adjustments for differences from the subject the appraiser was of the opinion these properties had adjusted sales prices ranging from \$221,300 to \$235,240. Based on these sales the appraiser estimated the subject had a market value of \$230,000 as of December 15, 2007. In the second appraisal Skinner used three sales and two listings. The sales occurred

from April 2008 to July 2008 for prices ranging from \$220,000 to \$245,000. The listings had prices of \$234,900 and \$249,500. After making adjustments for differences from the subject the appraiser was of the opinion these properties had adjusted sales prices ranging from \$225,500 to \$246,740. Based on this data the appraiser estimated the subject had a market value of \$227,000 as of January 6, 2009.

The appellant also submitted a copy of the Notice of Final Decision issued by the board of review on April 8, 2009 disclosing a total assessment of \$86,373, which reflects a market value of approximate \$262,851 using the 2008 three year average median level of assessments for Kendall County of 32.86%. Based on this data the appellant requested the subject's assessment be reduced to \$80,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein it asserted that a certificate of error was issued reducing the 2008 assessment to \$79,993. In support of this contention the board of review submitted a copy of a Certificate of Error that was signed by the board of review on May 1, 2009. Based on the issuance of the certificate of error the board of review requested the appeal be dismissed.

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 appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. Proof of market value may consist of an appraisal of the subject property as of the assessment date at issue. 86 Ill.Admin.Code §1910.65(c)(1). When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

In this appeal the appellant submitted two appraisals estimating the subject property had a market value of \$230,000 as of December 15, 2007 and \$227,000 as of January 6, 2009. The subject's assessment of \$86,373 reflects a market value of approximate \$262,851 using the 2008 three year average median level of assessments for Kendall County of 32.86%, which is above the appraised values.

The board of review submitted no evidence of market value but argued the appeal should be dismissed due to the issuance of a certificate of error after the date of the board of review Notice

of Final Decision.¹ The Board denies the board of review's request to dismiss the appeal. A review of the record disclosed the appellant timely filed the appeal from a final decision issued by the board of review conferring jurisdiction to this Board.

Based on this record the Board finds the subject property had a market value of \$230,000 as of January 1, 2008. Since market value has been established the 2008 three year average median level of assessments for Kendall County of 32.86% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

¹ The Attorney General has issued an opinion stating that once a decision of a board of review is appealed to the Property Tax Appeal Board, the board of review has no power to issue a certificate of error to alter an assessment. 1977 Ill.Atty.Gen.Op. 188, 1977 WL 19157 (October 24, 1977).

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 22, 2011

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.