



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

APPELLANT: Dan Naumann  
DOCKET NO.: 08-05264.001-R-1  
PARCEL NO.: 01-25-454-010

The parties of record before the Property Tax Appeal Board are Dan Naumann, 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: \$27,000  
IMPR: \$116,930  
TOTAL: \$143,930**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject consists of a parcel approximately 1 acre in size improved with a 2-story dwelling of frame construction. The dwelling contains 2,920 square feet of living area<sup>1</sup> and is 7 years old. Features of the home include a full basement, central air conditioning, a fireplace and a 3-car garage containing 835 square feet. The dwelling is located in Plano, Little Rock Township, Kendall County.

The appellant's appeal is based on overvaluation. The appellant submitted information on three comparable properties described as 1½ or 2-story frame or frame and masonry dwellings between 2 and 12 years old. The comparables have lot sizes of approximately 1 to 1½ acres. The dwellings range in size from 3,500 to 3,583 square feet of living area. Two comparables feature full basements with finished area, and one comparable lacked basement information. Other features include central air conditioning, fireplaces and 3-car garages. The appellant disclosed the subject sold in March 2005 for \$472,000 or \$161.64 per square foot of

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<sup>1</sup> The board of review claims the dwelling contains 2,942 square feet of living area and submitted the property record card with a detailed schematic diagram with dimensions to support the claim. The appellant claims the dwelling contains 3,134 square feet of living area but did not submit any evidence to support the claim. The Property Tax Appeal Board analyzed the schematic diagram and determined the size to be 2,920 square feet of living area.

living area including land. The appellant also disclosed the comparables sold between April 2005 and September 2008 for prices ranging from \$376,666 to \$518,000 or from \$105.12 to \$148.00 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$102,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$149,120 was disclosed. The subject's total assessment reflects an estimated market value of \$453,804 or \$155.41 per square foot of living area, land included, using the 2008 three-year median level of assessments for Kendall County of 32.86% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented three comparable properties. The comparables have 1-acre lots improved with 2-story frame or frame and masonry dwellings that are between 2 and 7 years old. The dwellings range in size from 2,864 to 3,670 square feet of living area. Features include full basements, one with finished area, central air conditioning, a fireplace and garages that contain between 782 to 840 square feet. The comparables sold from June 2005 to May 2007 for prices ranging from \$475,000 to \$598,000 or from \$149.18 to \$165.85 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant claims his comparable #2 is a 2-story dwelling, not a 1-story as claimed by the board of review. The appellant also submitted an appraisal placing the value of the property at \$345,000 in May 2009.

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 Property Tax Appeal 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. When market value is the basis of the appeal, the value must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

Initially, regarding the size of the dwelling, the Board finds the board of review submitted a property record card with a detailed schematic diagram with dimensions. After analyzing this

diagram, the Board finds the subject dwelling contains 2,920 square feet of living area.

In rebuttal, the appellant submitted an appraisal prepared in May 2009, 17 months after the appraisal date of January 1, 2008. The Board finds it cannot consider this new evidence. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

Regarding the overvaluation argument, the Board finds the appellant submitted three comparable sales. Comparables #1, #2 and #3 were approximately 20% larger than the subject. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Therefore, homes 20% larger than the subject would be valued at less per square foot, all other factors being equal. The Board finds none of the three sales comparables submitted by the appellant were similar to the subject in size and therefore they received less weight in the Board's analysis.

The board of review's comparable #2 sold 2½ years prior to the assessment date of January 1, 2008 and comparable #3 was 25% larger than the subject. Therefore the Board finds only the board of review's comparable #1 was most similar to the subject in size, age, location, style, and features and sold within one year of the valuation date of January 1, 2008. This comparable sold for \$485,000 or \$149.18 per square foot of living area including land. The subject's total assessment reflects an estimated market value of \$453,804 or \$155.41 per square foot of living area, land included, which is greater than the most similar comparable. Therefore, the Board finds the appellant has proven through a preponderance of the evidence that the subject is over assessed, and a reduction in the subject's improvement assessment is warranted based on overvaluation.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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 20, 2012

*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.