



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

APPELLANT: Scott Hatland  
DOCKET NO.: 09-02020.001-R-1  
PARCEL NO.: 02-28-429-034

The parties of record before the Property Tax Appeal Board are Scott Hatland, the appellant; and the Kendall County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$25,750**  
**IMPR: \$82,400**  
**TOTAL: \$108,150**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property contains 12,070 square feet of land area improved with a 1-story dwelling of brick and frame construction. The dwelling contains approximately 2,400 square feet of living area<sup>1</sup> and was built in 2005. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 3-car garage. The dwelling is located in Yorkville, Bristol Township, Kendall County.

The appellant contends that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal. The appellant submitted an appraisal report prepared by Stephen Scott Straley of Chicagoland Appraisals, Inc. in which a market value of \$294,000 or \$122.50 per square foot of living area including land was estimated for the subject property as of October 9, 2009. The appraiser developed the sales comparison approach and the cost approach in estimating the fair market value of the subject property.

In the sales comparison approach, the appraiser considered four comparable properties, three sales and one listing. The

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<sup>1</sup> The appellant claims the dwelling contains 2,425 square feet of living area. The board of review claims the dwelling contains 2,386 square feet of living area. In support of their claims, both parties submitted detailed schematics with dimensions with only minor differences in the measurements.

comparables were situated within a half mile of the subject. The lots range in size from 11,000 to 15,000 square feet of land area. Three of the comparables are 1-story dwellings and one is a 2-story dwelling. All are brick and frame construction. They range in size from 1,530 to 3,100 square feet of living area<sup>2</sup> and range from new to 19 years of age. The comparables feature full basements, one with finished area, central air conditioning, fireplaces and two or three-car garages. Comparables #1, #2, and #3 were sales that occurred between November 2008 and October 2009 for prices ranging from \$270,000 to \$300,000, or from \$92.10 to \$142.11 per square foot of living area including land. The appraiser disclosed that comparable #2 was noted as a foreclosure sale. Comparable #4 was not a sale but a listing for \$299,900 or \$142.81 per square foot of living area including land.

The appraiser adjusted the comparables for differences to the subject for age, a listing instead of a sale, room count, gross living area, basement finish, porch/patio, garage size, and upgrades/modernization. The appraiser did not adjust the sale dates of the comparables stating the market in that neighborhood was stable. The final adjusted prices range from \$290,000 to \$302,405 or from \$93.55 to \$191.83 per square foot of living area including land<sup>3</sup>. Based on these comparables the appraiser estimated the subject's fair market value to be \$294,000 or \$122.50 per square foot of living area including land as of October 9, 2009.

In the cost approach the appraiser estimated the value of the subject to be \$319,300. In the reconciliation, the appraiser gave greatest weight to the sales comparison approach since market actions of buyers and sellers are best represented by the sales comparison approach.

Based on this evidence, the appellant requested that the subject's assessment be reduced to \$98,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$108,150 was disclosed. The subject's total assessment reflects an estimated market value of \$323,705 or \$134.88 per square foot of living area, land included, using the 2009 three-year median level of assessments for Kendall County of 33.41% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties. The lots range in size from 10,200 to 16,699 square feet of land area and are within a half mile of the subject. The comparable dwellings are 1 or 19 years old and

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<sup>2</sup> The appraiser claims comparable #1 contains 1900+/- square feet of living area but presented no evidence to support the claim. The board of review claims appellant's comparable #1 contains 1,530 square feet of living area and presented a property record card containing a detailed schematic diagram with measurements to support the claim.

<sup>3</sup> Using the corrected square footage for appellant's comparable #1.

consist of 1-story frame, brick, or brick and frame dwellings. The dwellings range in size from 1,561 to 2,586 square feet of living area. Features include full unfinished basements, central air conditioning and garages that contain between 440 and 649 square feet. Three of the comparables feature fireplaces. These properties sold between May and August 2008 for prices ranging from \$246,000 to \$375,000 or from \$145.01 to \$157.59 per square foot of living area including land.

The board of review cites two concerns about the appellant's appraisal. The board of review claims the appellant's comparable #1 contains 1,530 square feet of living area rather than the 1,900 square feet stated in the appraisal. The board of review submitted a property record card with a detailed schematic with dimensions to support their claim. The board of review also points out that comparable #2 is a two-story dwelling.

Based on this evidence, the board of review requested confirmation of the subject's 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 Property Tax Appeal Board further finds the evidence in the record does not support 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 not warranted.

Initially, the Board finds the correct size of the subject to be approximately 2,400 square feet of living area. Both parties submitted detailed schematics with dimensions with only minor/rounding differences in the measurements. The board of review's size calculation was 2,386 square feet of living area and the appellant's size calculation was 2,425 square feet of living area.

The Board finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$294,000 as of October 9, 2009, ten months after the subject's valuation date of January 1, 2009. Since the purpose of this appraisal was for a mortgage and not for assessment purposes, the appraiser did not adjust the subject's value to the valuation date of January 1, 2009.

The Board finds the appraiser listed the size of comparable #1 as 1,900 square feet with no evidence or explanation of the size. The board of review submitted the property record card for that property documenting that comparable #1 contains 1,530 square feet of living area. The Board finds 1,530 square feet of living area is the correct size of comparable #1. This change would affect the value conclusion reached by the appraiser.

The Board further finds comparable #2 is a 2-story dwelling whereas the subject is a 1-story dwelling. The appraiser made no adjustment for this difference in style and offered no explanation as to why a 2-story dwelling was chosen as a comparable for a ranch or why no adjustment was made to the comparable. Comparable #4 is a listing which had not sold as of the effective date of the appraisal.

The appraiser offered no explanation for these inconsistencies in the appraisal. In light of the foregoing analysis, the Board finds the appellant's appraisal report is not credible and does not support the value conclusion of \$294,000. Lacking an explanation from the appraiser, the Board will examine the raw sales in its analysis.

Examining the eight comparable properties in the record, the appellant's comparable #2 was a 2-story dwelling and appellant's comparable #1 and the board of review's comparable #3 were significantly smaller than the subject. Therefore these three comparables received less weight in the Board's analysis. The Board finds appellant's comparables #3 and #4 and the board of review's comparables #1, #2 and #4 were most similar to the subject in location, style, size and features. These comparables sold between May and November 2008 or were listed for sale for prices ranging from \$294,900 to \$375,000 or from \$136.36 to \$154.47 per square foot of living area including land. The subject's estimated market value based on its assessment is \$323,705 or \$134.88 per square foot of living area, land included, which is within the range established by the most similar sales comparables. Therefore, the Board finds the appellant has failed to prove by a preponderance of the evidence that the subject property is overvalued and no reduction in the subject's assessment 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.

*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: May 18, 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.