



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

APPELLANT: John & Carolyn Eckert  
DOCKET NO.: 09-02885.001-R-1  
PARCEL NO.: 03-01-279-005

The parties of record before the Property Tax Appeal Board are John & Carolyn Eckert, the appellants; 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:** \$21,835  
**IMPR.:** \$61,583  
**TOTAL:** \$83,418

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 8,001 square foot parcel improved with a nine year-old, two-story style frame dwelling that contains 1,920 square feet of living area. Features of the home include central air conditioning, a 400 square foot garage and a full unfinished basement. The subject is located in Aurora, Oswego Township, Kendall County.

Appellant Carolyn Eckert appeared before the Property Tax Appeal Board claiming overvaluation and assessment inequity regarding the subject's improvements as the basis of the appeal. In support of the overvaluation argument, the appellants submitted descriptive data and sales information on three comparable properties, two of which are located in the subject's Misty Creek subdivision. One comparable is in another subdivision located approximately one mile from the subject. The comparables consist of two-story style frame or frame and masonry dwellings that are 8 or 9 years old and range in size from 1,825 to 2,628 square feet of living area. Features of the comparables include central air conditioning, two-car or three-car garages and full or partial basements, one of which is finished. One comparable has

a fireplace. The comparables were reported to have sold between June and September 2009 for prices ranging from \$180,000 to \$232,500 or from \$68.50 to \$120.55 per square foot of living area including land.

In support of the improvement inequity contention, the appellants submitted assessment information on the same three comparables used to support their overvaluation argument. The comparables had improvement assessments ranging from \$60,458 to \$77,545 or from \$29.20 to \$33.13 per square foot of living area. The subject has an improvement assessment of \$61,583 or \$32.23 per square foot of living area. Based on this evidence the appellants requested the subject's total assessment be reduced to \$75,000, reflecting a market value of approximately \$225,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$83,418 was disclosed. The subject has an estimated market value of approximately \$249,680 or \$130.04 per square foot of living area including land, as reflected by its assessment and the Kendall County 2009 three-year median level of assessments of 33.41%.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted property record cards, photographs and a grid analysis of three comparable properties located in the subject's Misty Creek Subdivision, with comparable #1 being located directly across the street from the subject. The comparables consist of two-story style frame or brick and frame dwellings that are 7 or 8 years old and range in size from 1,920 to 2,628 square feet of living area. Features of the comparables include central air conditioning, garages that contain 400 or 408 square feet of building area and full basements, one of which is finished. Two comparables have a fireplace. These properties sold between December 2007 and June 2008 for prices ranging from \$250,000 to \$280,000 or from \$106.54 to \$138.02 per square foot of living area including land.

In support of the subject's improvement assessment, the board of review submitted assessment data on the same three comparables used to support the subject's estimated market value as reflected by its assessment. The comparables had improvement assessments ranging from \$62,067 to \$77,271 or from \$29.40 to \$32.89 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

After hearing the testimony 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 no reduction in the subject property's assessment is warranted.

The appellants contend overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value 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 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellants have failed to meet this burden.

The board finds the parties submitted six comparables sales in support of their respective arguments. The Board gave less weight to the appellants' comparable #1 because it was significantly larger in living area when compared to the subject. The Board also gave less weight to the appellants' comparable #3 because it was located a mile from the subject in a different subdivision. The Board further gave less weight to the board of review's comparable #3 because it too, was considerably larger than the subject. The Board finds the three remaining comparables were located proximate to the subject and were similar to it in most respects. The board of review's comparable #1 is identical to the subject, except for being one year older. This most similar comparable sold in June 2008 for \$265,000 or \$138.02 per square foot of living area including land and supports the subject's estimated market value as reflected by its assessment of \$249,680 or \$130.04 per square foot of living area including land. Based on these sales, the Board finds the subject's assessment is reflective of the property's market value and a reduction is not justified based on overvaluation.

The appellants' also argued assessment inequity as a basis of the appeal. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds the parties submitted assessment data on the same comparables submitted in support of their respective overvaluation arguments. The Board gave less weight to some of the comparables submitted by the parties for the reasons stated above. The most similar comparables in this record had improvement assessments ranging from \$62,067 to \$65,755 or from \$29.20 to \$32.89 per square foot of living area. The subject's improvement assessment of \$61,583 or \$32.07 per square foot of living area falls within this range. The Board finds the subject's improvement assessment also falls within the range of the appellants' own comparables on a per square foot basis. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellants have failed to prove overvaluation by a preponderance of the evidence or assessment inequity by clear and convincing evidence and the subject's assessment as determined by the board of review is correct. Therefore, no reduction 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.



Chairman



Member



Member



Member



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



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.