



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

APPELLANT: Patricia Gunnerson
DOCKET NO.: 09-03189.001-R-1
PARCEL NO.: 05-05-127-021

The parties of record before the Property Tax Appeal Board are Patricia Gunnerson, 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: \$19,169
IMPR.: \$67,697
TOTAL: \$86,866

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 12,197 square foot parcel that is improved with a 12 year-old, two-story style frame dwelling that contains 2,505 square feet of living area. Features of the home include central air conditioning, a fireplace an 804 square foot garage and a full unfinished basement. The subject is located in Yorkville, Kendall Township, Kendall County.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property in which the sales comparison approach was used to estimate the subject's market value at \$260,000 as of the report's effective date of April 7, 2009. The appellant also submitted a grid analysis of five additional comparable sales.

In the sales comparison approach, the appellant's certified residential appraiser examined three comparable sales and two listings that are located 0.20 to 0.63 mile from the subject. The comparables consist of lots that range in size from 0.23 to 0.33 acre and are improved with two-story frame dwellings that

range in age from 5 to 8 years and range in size from 2,355 to 2,800 square feet of living area. Features of the comparables include central air conditioning, a fireplace, two-car or three-car garages and various patios, porches, or decks. Four comparables have full basements, one of which is partially finished, and one has a crawl-space foundation. Three comparables sold between September and November 2008 for prices ranging from \$256,500 to \$278,000 or from \$101.84 to \$108.92 per square foot of living area including land. Two comparables were listed for sale for prices of \$264,900 and \$269,900 or \$94.61 and \$112.46 per square foot of living area including land. The appraiser adjusted the comparables for differences when compared to the subject, such as sale date, exterior construction, room count, living area, basement finish, garage size, etc. After adjustments, the comparable had adjusted sales or listing prices ranging from \$248,075 to \$282,575. Based on this analysis, the appraiser estimated the subject's value by the sales comparison approach at \$260,000.

The additional comparable sales submitted by the appellant consist of two-story style frame or brick and frame dwellings that are 4 or 5 years old and range in size from 2,935 to 3,416 square feet of living area. Features of the comparables include central air conditioning, three-car garages and full unfinished basements. Four comparables have a fireplace. The comparables are located 0.91 to 1.14 miles from the subject and were reported to have sold between August 2004 and August 2008 for prices ranging from \$232,000 to \$301,505 or from \$68.30 to \$91.99 per square foot of living area including land. These same comparables had improvement assessments ranging from \$74,507 to \$80,250 or from \$21.93 to \$27.34 per square foot of living area, while the subject's improvement assessment is \$31.39 per square foot. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$67,498.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$97,810 was disclosed. The subject has an estimated market value of approximately \$292,757 or \$116.87 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 and a grid analysis of three comparable properties located in the subject's subdivision. The comparables consist of two-story style frame or brick and frame homes that range in age from 5 to 13 years and range in size from 1,760 to 2,354 square feet of living area. Features of the comparables include central air conditioning, garages that contain from 440 to 564 square feet of building area and full or partial unfinished basements. Two comparables have a fireplace. The comparables sold in May or November 2008 for prices ranging from \$256,500 to \$264,000 or from \$108.96 to \$147.73 per square foot of living area including land. These same comparables had improvement assessments ranging

from \$60,938 to \$67,521 or from \$26.35 to \$34.62 per square foot of living area. After reviewing the appellant's evidence, the board of review offered to reduce the subject's assessment to reflect a market value of \$275,000. Based on this evidence, the board of review requested the subject's assessment be confirmed. The appellant was notified of the board of review's suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline, rejecting the proposed 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 Board further finds a reduction in the subject property's assessment is warranted.

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 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.

The Board finds the appellant submitted an appraisal of the subject property with a market value estimate of \$260,000, as well as five additional comparable sales, while the board of review submitted three comparable sales for the Board's consideration. The Board gave less weight to the appellant's five additional comparable sales because they differed significantly in living area and/or sale date when compared to the subject. The Board also gave less weight to the board of review's comparable #3 because it too differed in living area when compared to the subject. While the board of review's remaining two comparables were generally similar to the subject in most respects, the Board finds these two unadjusted comparable sales do not overcome the appellant's appraisal, which contains comparables of similar size and features when compared to the subject. The appellant's appraiser made logical and reasonable adjustments to her comparables and the subject's market value estimate of \$260,000 appears justified and well supported. Therefore, the Property Tax Appeal Board finds the best evidence in this record of the subject's market value is found in the appellant's appraisal. Since market value has been established, the 2009 Kendall County three-year median level of assessments of 33.41% shall apply.

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 M. Louie

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: October 21, 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.