



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

APPELLANT: Paula & Richard Herbst
DOCKET NO.: 09-03442.001-R-1
PARCEL NO.: 04-02-230-022

The parties of record before the Property Tax Appeal Board are Paula & Richard Herbst, the appellants; 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: \$31,500
IMPR: \$74,452
TOTAL: \$105,952**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel contains 1.05 acres of wooded land on a cul-de-sac¹. It is improved with a 2-story dwelling of stone and frame construction. The dwelling contains 2,659 square feet of living area and is 2 years old. Features of the home include a full unfinished basement with walkout, central air conditioning, a fireplace and a 3-car garage containing 742 square feet. The dwelling is located in Yorkville, Fox Township, Kendall County.

The appellants' appeal is based on unequal treatment in the assessment process regarding both the land and improvement. The appellants submitted a grid analysis with information on four comparable properties. The properties are located in the same subdivision as the subject. The sites range in size from 1.04 to 1.47 acres, with one described as simply "one-plus" acres. The dwellings are described as 1½ or 2-story frame dwellings, three of which feature brick and/or stone. The comparables are either 4 or 6 years old and range in size from 2,996 to 3,248 square feet of living area. Features include central air conditioning, fireplaces and 3-car garages containing between 820 and 950 square feet. No information was disclosed regarding the basements/foundations of the comparables.

¹ As indicated by the GIS aerial photograph submitted by the board of review.

The comparables have improvement assessments ranging from \$75,133 to \$93,407 or from \$23.71 to \$30.71 per square foot of living area. The comparables have land assessments ranging from \$21,961 to \$39,918 or from \$21,116 to \$31,681 per acre of land². Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$38,330 or \$36,505 per acre, and an improvement assessment reduction to \$69,452 or \$26.12 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$118,576 was disclosed. The subject's improvement assessment is \$74,452 or \$28.00 per square foot of living area. The subject's land assessment is \$44,124 or \$42,023 per acre of land.

In a cover letter, the board of review indicated it was presenting a grid of four comparables for the improvements and a grid of four comparables for the land. In support of the subject's improvement assessment, the board of review presented descriptions and assessment information on four comparable properties. All were located in the same subdivision as the subject. The dwellings ranged in age from 3 to 6 years old and consist of 2-story frame dwellings with brick or stone. The dwellings range in size from 2,539 to 2,837 square feet of living area. Features include full unfinished basements, one with "lookout", central air conditioning, 1 or 2 fireplaces and garages containing between 685 and 816 square feet. These properties have improvement assessments ranging from \$67,420 to \$101,422 or from \$24.92 to \$38.19 per square foot of living area.

In support of the subject's land assessment, in a separate grid analysis, the board of review presented land sizes, assessments and GIS aerial photographs for four comparable properties located in the same subdivision as the subject. However, the board of review also included land size, assessment information and GIS aerial photographs for the land in the four improvement comparables. These eight sites ranged in size from 1.03 to 1.20 acres and had assessments ranging from \$25,955 to \$42,980 or from \$24,032 to \$41,327 per acre of land. 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 supports a reduction in the subject's land assessment.

The appellants contend unequal treatment in the subject's improvement and land assessments as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment

² For purposes of analysis, it is impossible to determine the "per acre" assessment for comparable #4 since the size was listed as "one-plus" acre.

valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have met this burden as to the land assessment, but failed to do so regarding the improvement assessment.

Regarding the improvement assessment, appellants' comparables #1 and #4 were not 2-story dwellings like the subject, and comparables #3 and #4 were significantly larger than the subject. Therefore, these comparables received less weight in the Board's analysis. The Board finds comparable #2 submitted by the appellants and all four comparables submitted by the board of review were similar to the subject in location, size, style, exterior construction, features and age. These comparables have improvement assessments ranging from \$67,420 to \$101,422 or from \$24.92 to \$38.19 per square foot of living area. The subject's improvement assessment of \$74,452 or \$28.00 per square foot of living area is within the range established by these comparables. After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds no reduction in the subject's improvement assessment is warranted.

Regarding the land assessment, the parties submitted 12 comparables located in the same subdivision as the subject. The board of review submitted GIS aerial photographs of their 8 comparables, showing topographical features. Although the board of review stated they were submitting only four land comparables, they included size, location, assessment information and GIS aerial photographs of the four lots containing the comparable dwellings. Therefore, the Board accepts in evidence all eight of the board of review's land comparables. Eleven of these comparables ranged in size from 1.03 to 1.47 acres of land, and one was reported to be "one-plus" acres. These eleven land assessments ranged from \$21,961 to \$42,980 or from \$21,116 to \$41,327 per acre of land. The subject's land assessment was \$44,124 or \$42,023 per acre of land, which is higher than the other comparable lots in the subdivision. Although the subject is wooded and on a cul-de-sac, using the board of review's GIS aerial photograph, the Board finds two properties in the subdivision with sites similar in size, wooded, and on cul-de-sacs. The board of review's comparable parcels 04-02-230-018 and 04-02-230-023 are similar to the subject's site and had assessments of \$41,327 and \$29,766 per acre of land. Therefore, the Board finds the appellants have proven through clear and convincing evidence that the subject's land assessment is not equitable, and a reduction in the subject's improvement 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.



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.