



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

APPELLANT: William & Suzette Bores
DOCKET NO.: 09-03931.001-R-1
PARCEL NO.: 04-02-231-004

The parties of record before the Property Tax Appeal Board are William & Suzette Bores, 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: \$30,511
IMPR: \$95,876
TOTAL: \$126,387

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains approximately one acre of land¹ improved with a 1½-story dwelling of brick and frame construction. The dwelling contains 2,395 square feet of living area² and was built in 2004. Features of the home include a full unfinished basement, a fireplace, central air conditioning, an in-ground pool and a garage containing 710 square feet. The dwelling is located in Yorkville, Fox Township, Kendall County.

The appellants' appeal is based on unequal treatment in the assessment process and overvaluation. The appellants submitted an appraisal report in which the bottom half of each page was cut off, presumably in the copier. Therefore, the appraisal was missing the name of the appraiser, the date of the appraisal and the value conclusion. In the grid, the appellant reported a "sale price" of the subject of \$365,000.

The appellants also submitted three comparable properties which lacked land and improvement assessment breakdowns. These

¹ The appellant's appraiser claims the land size is 1 acre plus or minus. The board of review submitted a GIS aerial photograph to support their claim that the land size is 46,041 square feet.

² The board of review claims the dwelling contains 2,450 square feet of living area but submitted no evidence to support the claim. The appellants claim the subject contains 2,395 square feet of living area and submitted a detailed schematic diagram with dimensions to support the claim.

comparables are situated on lots approximately one-acre in size, located in the same subdivision as the subject. The dwellings are 3 or 5 years old and range in size from 2,434 to 3,240 square feet of living area. They feature central air conditioning, fireplaces and garages that range in size from 890 to 925 square feet. One comparable features a finished basement and one has a pool. The total assessments for these properties range from \$107,133 to \$117,022 or from \$35.75 to \$44.87 per square foot of living area including land. The subject has a total assessment of \$126,387 or \$52.77 per square foot of living area including land.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$108,333 or \$45.23 per square foot of living area including land, which would reflect a market value of approximately \$325,000 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$126,387 was disclosed. The subject's assessment reflects an estimated market value of \$378,291 or \$157.95 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. (86 Ill.Admin.Code Sec 1910.50(c)(1)).

In support of the subject's estimated market value based on its assessment, the board of review submitted three separate grid analyses: one containing equity comparables, one containing sales comparables, and one containing land equity comparables.

The equity comparables grid analysis contains four improved comparable properties. The comparables have land sizes that range from 1.03 to 1.13 acres. The lots are improved with dwellings that were built between 2002 and 2006 and range in size from 2,300 to 2,837 square feet of living area. The comparables are 1½ or 2-story dwellings of frame construction, two of which feature brick and/or stone accents. All comparables feature full unfinished basements, central air conditioning and garages that contain between 685 and 910 square feet. Two comparables feature 2 fireplaces. These comparables have improvement assessments ranging from \$85,059 to \$101,422 or from \$34.95 to \$38.32 per square foot of living area. The subject's improvement assessment is \$95,876 or \$39.13 per square foot of living area including land. These comparables have land assessments ranging from \$21,716 to \$30,352 or from \$20,881 to \$28,007 per acre. The total assessments for these comparables range from \$109,235 to \$131,774 or from \$44.88 to \$49.55 per square foot of living area including land.

The board of review's four sales comparables have land sizes that range from 1.04 to 1.13 acres. The lots are improved with 1½ or 2-story frame or brick and frame dwellings that were built between 1987 and 2005. They range in size from 2,547 to 2,839 square feet of living area. All comparables feature full unfinished basements, central air conditioning and garages that

contain between 528 and 1,769 square feet³. Three of these comparables feature fireplaces. These comparables sold between May 2007 and September 2008 for prices ranging from \$371,000 to \$510,000 or from \$139.84 to \$179.64 per square foot of living area including land. The board of review also included assessment information for these comparables. The comparables had total assessments ranging from \$123,318 to \$155,639 or from \$46.48 to \$54.82 per square foot of living area including land.

The land equity comparables grid analysis contained four comparable properties. The comparables have land sizes that range from 1.05 to 1.33 acres. These comparables have land assessments ranging from \$29,377 to \$37,609 or from \$27,201 to \$30,476 per acre of land. The subject's land assessment is \$30,511 or \$28,784 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 does not support a reduction in the subject's assessment.

The appellants contend 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 (3rd 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 dwelling to be 2,395 square feet of living area. The appraiser submitted a detailed schematic diagram with dimensions while the board of review submitted no evidence, such as a property record card, to support the subject's dwelling size. The Board further finds the correct land size of the subject is 1.06 acres. The appellants' appraiser claims the lot is 1 acre plus or minus. The board of review claims the land size is 46,041 square feet or 1.06 acres which is consistent with the appellants' claim.

The Board finds the appellants submitted an appraisal of the subject property with no valuation date and no value conclusion. Therefore the Board gave no weight to the appraisal. The board of review submitted four comparable sales with varying degrees of similarity to the subject. These properties sold between May 2007 and September 2008 for prices ranging from \$371,000 to \$510,000 or from \$139.84 to \$179.64 per square foot of living area

³ The board of review's comparable #3 features an attached garage containing 420 square feet and a detached garage containing 1,349 square feet.

including land. The subject's assessment reflects an estimated market value of \$378,291 or \$157.95 per square foot of living area, land included, which is within the range of these most similar comparables. Therefore, the Board finds the appellants have not proven by a preponderance of the evidence that the subject property is overvalued and no reduction in the subject's assessment is warranted.

The appellants also contend unequal treatment in the subject's improvement assessment 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 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 not met this burden.

The Board finds the appellants submitted only total assessments, not separate land and improvement assessments. The board of review submitted four equity comparables but also submitted assessment information on the four sales comparables. The Board will analyze all eight of the board of review's comparables. The Board finds both parties submitted eleven comparable properties with varying degrees of similarity to the subject. These properties have total assessments ranging from \$107,133 to \$155,639 or from \$35.75 to \$54.82 per square foot of living area including land. The subject's total assessment is \$126,387 or \$52.77 per square foot of living area including land, which is within the range established by the comparables on this record.

Regarding the land assessment, the board of review submitted twelve comparable properties with land assessments. These properties range in size from 1.03 to 1.33 acres of land with land assessments ranging from \$21,716 to \$37,609 or from \$20,881 to \$30,476 per acre. The subject's land assessment is \$30,511 or \$28,784 per acre, which is within the range established by these comparables. Therefore the Board finds the appellants have not proven by clear and convincing evidence that the subject is assessed inequitably, and no reduction in the subject's land or improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellants disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property

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is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and 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.

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.