



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

APPELLANT: Brent & Jessica Labhart
DOCKET NO.: 09-03990.001-R-1
PARCEL NO.: 07-05-353-020

The parties of record before the Property Tax Appeal Board are Brent & Jessica Labhart, the appellants, by attorney Kelly A. Helland of the Law Offices of Daniel J. Kramer, Yorkville; 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: \$18,851
IMPR.: \$69,234
TOTAL: \$88,085

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame dwelling containing 2,354¹ square feet of living area that was built in 2007. Features include a full unfinished basement, central air conditioning and a 561 square foot attached garage. The dwelling is situated on approximately 14,000 square feet of land area.

The appellants submitted evidence before the Property Tax Appeal Board through counsel claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an

¹ The appellants' appraiser described the subject dwelling as having 2,354 square feet of living area and provided a schematic drawing of the dwelling. The board of review's evidence described the subject dwelling as containing 2,288 square feet of living area, but submitted no supporting evidence such as a property record card with a schematic drawing of the dwelling, pursuant to section 1910.40(a) of the Board's rules. (86 Ill.Admin.Code §1910.40(a)). Based on this record, the Board finds the subject dwelling contains 2,354 square feet of living area.

appraisal of the subject property². Utilizing the sales comparison approach to value, the appraisal report conveys an estimated market value of \$250,000 as of March 28, 2009.

The appraiser selected eight suggested comparables that are located from .08 of a mile to 9.64 miles from the subject. The comparables consist of one-story or two-story dwellings of frame or brick and frame exterior construction. The dwellings are from 2 to 18 years old. Three comparables have finished basements, four comparables have unfinished basements and one comparable has a crawl space foundation. Other features include central air conditioning and two or three-car garages. The dwellings range in size from 1,766 to 2,562 square feet of living area and are situated on lots that contain from 9,441 square feet to 3 acres of land area. Six comparables sold from April 2008 to November 2008 for prices ranging from \$210,000 to \$294,000 or from \$106.68 to \$125.49 per square foot of living area including land. Comparables 7 and 8 were offerings for prices of \$239,900 and \$309,900 or \$108.16 and \$136.64 per square foot of living area including land, respectively.

The appraiser adjusted the comparables for differences when compared to the subject in land area, age, room count, dwelling size, garage size, and finished basements or lack thereof. The listings were also adjusted for sale concessions. The adjustments resulted in adjusted sales prices ranging from \$227,100 to \$290,900. Based on the adjusted prices, the appraiser estimated the subject property had a fair market value of \$250,000 or \$106.20 per square foot of living area including land under the sales comparison approach.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$88,085 was disclosed. The subject's assessment reflects an estimated market value of \$263,649 or \$112.00 per square foot of living area including land when applying Kendall County's 2009 three-year median level of assessments of 33.41%.

In response to the evidence submitted by the appellants, the board of review argued comparables 1, 2 and 6 are dissimilar one story dwellings, unlike the subject.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal, photographs, a location map and an analysis detailing four suggested comparable sales. The comparables consist of two-story frame dwellings that are from 9 to 20 years old. Three comparables have unfinished basements and one comparable does not have a basement. The comparables have central air conditioning and garages ranging in

² The appellant also completed section V of the appeal petition using three of the eight comparables contained within the appraisal report.

size from 532 to 825 square feet. Three comparables have one or two fireplaces. The dwellings range in size from 1,825 to 2,385 square feet of living area and are situated on lots that range in size from 11,216 to 32,007 square feet of land area. The comparables sold from March 2007 to March 2008 for prices ranging from \$244,900 to \$265,000 or from \$110.80 to \$141.86 per square foot of living area including land.

The board of review claimed that if the same adjustment amounts were used as applied by the appellants' appraiser, the comparables would have adjusted sale prices ranging from \$255,993 to \$277,790. The board of review acknowledged that the sales are older than those contained in the appellants' appraisal, but "felt" that they are most representative of the subject's value as of January 1, 2009.

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

The appellants argued the subject property was overvalued. 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 (3rd Dist. 2002). The Board finds appellants have failed to meet this burden of proof.

The appellants submitted an appraisal report estimating the subject property has a fair market value of \$250,000 as of March 28, 2009. The board of review submitted four suggested comparable sales in support of the assessment of the subject property.

The Property Tax Appeal Board gave little weight to the appraisal value conclusion submitted by the appellants. The Board finds the appellants' appraiser used three dissimilar one-story properties within the appraisal report, which undermines the credibility of the final value conclusion. The Board finds the appellants' appraiser failed to make critical adjustments to these comparables for their dissimilar design. However, the Board will consider the raw sales data for comparables 3, 4, 5, 7 and 8, which are two-story style dwelling, similar to the subject. The Board also gave little weight to comparables 1, 2 and 3 submitted by the board of review. These sales occurred in 2007 and are less indicative of market value as of the subject's January 1, 2009 assessment date.

The Board finds the six remaining comparables submitted by the parties are most similar when compared to the subject in style, age, size, and features. These most similar properties sold or

were listed for sale from March 2008 and October 2008 for prices ranging from \$210,000 to \$309,900 or from \$106.68 to \$136.64 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$263,649 or \$112.00 per square foot of living area including land, which falls within the range established by the most similar comparables contained in this record. After considering any necessary adjustments to the comparables for any differences when compared to the subject, such as size, age or land area, the Board finds the subject's assessed valuation is supported.

Based on this analysis, the Board finds a preponderance of the most credible market value evidence contained in this record supports the subject's assessment. Therefore, the Board finds 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: February 22, 2013

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.