



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

APPELLANT: Nora & Marco DiPaolo
DOCKET NO.: 09-04033.001-R-1
PARCEL NO.: 3-12-353-057

The parties of record before the Property Tax Appeal Board are Nora & Marco DiPaolo, 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: \$25,804
IMPR.: \$66,706
TOTAL: \$92,510

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 9,190 square foot parcel improved with a two year-old, two-story style brick and frame dwelling that contains 2,289 square feet of living area. Features of the home include central air conditioning, a 462 square foot garage and a full unfinished basement. The subject is located in Oswego, Oswego Township, Kendall County.

Appellant Marco DiPaolo appeared before the Property Tax Appeal Board claiming overvaluation based on comparable sales as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis of three comparable properties located within one block of the subject. The comparables consist of lots ranging in size from 9,000 to 10,030 square feet of land area that are improved with two-story style frame or brick and frame dwellings that are one or two years old and range in size from 2,289 to 2,562 square feet of living area. Features of the comparables include central air conditioning, two-car garages and full unfinished basements. These properties were reported to have sold between June 2008 and April 2009 for prices ranging from \$260,000 to \$273,900 or from \$106.90 to \$113.60 per square

foot of living area including land. The appellants' comparable #3 also sold in October 2007 for \$329,000 or \$128.40 per square foot of living area including land. Based on this evidence the appellant requested the subject's total assessment be reduced to \$79,801, reflecting a market value of approximately \$239,403.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$92,510 was disclosed. The subject has an estimated market value of approximately \$276,893 or \$120.97 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 with photographs and a grid analysis of four comparable properties located on the subject's street and block. The board of review's comparable #4 is the same property as the appellants' comparable #3. The comparables submitted by the board of review consist of lots ranging in size from 9,012 to 10,018 square feet of land area that are improved with two-story style frame or brick and frame dwellings that are one to three years old and range in size from 2,316 to 2,562 square feet of living area. Features of the comparables include central air conditioning, garages that contain 451 or 462 square feet of building area and bull unfinished basements. Two comparables have a fireplace. These properties sold between June 2008 and April 2009 for prices ranging from \$273,900 to \$294,000 or from \$106.91 to \$121.79 per square foot of living area including land. 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 appellant contend overvaluation as the 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 (3rd 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 a total of six comparables in support of their respective arguments, as one comparable was common to both parties. All the comparables were similar to the subject in design, age, size, location, lot size and most features and sold proximate subject's January 1, 2009 assessment date for prices ranging from \$259,540 to \$294,000 or from \$106.91

to \$121.79 per square foot of living area including land.¹ The subject's estimated market value as reflected by its assessment of \$120.97 per square foot of living area including land falls within this range. 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 and the subject's assessment as determined by the board of review is correct and no reduction is warranted.

¹ The Board gave less weight to the appellant's comparable #3's earlier sale in October 2007 for \$329,000.

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: June 22, 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.