



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

APPELLANT: Lauren Marclay  
DOCKET NO.: 09-04087.001-R-1  
PARCEL NO.: 04-21-125-009

The parties of record before the Property Tax Appeal Board are Lauren Marclay, 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:** \$34,960  
**IMPR:** \$110,601  
**TOTAL:** \$145,561

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single family dwelling of brick and frame exterior construction that contains 3,112 square feet of living area and was built in 2003. Features of the home include central air conditioning, one fireplace, a 3,112 square foot look-out unfinished basement and a 1,026 square foot attached garage. The subject has a 61,128 square foot site and is located in Millbrook, Fox Township, Kendall County.

The appellant Lauren Marclay and her husband Jeff Marclay appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant provided descriptions and sales data on two suggested improved comparables and two suggested vacant comparables all located within .5 miles of the subject property. The improved comparables are one-story single family dwellings that have sizes of 2,577 and 2,287 square feet of living area. The dwellings were of frame construction and were built in 2004 and 2005. Other features include central air conditioning, one fireplace, a 757 or 913 square foot attached garage and full finished basements. These properties have sites that have sizes of 47,985 and 45,964 square feet of land area. The improved comparables sold in May 2008 and August 2008 for prices of

\$260,000 and \$271,900 or \$100.89 and \$118.89 per square foot of living area, including land.

The two comparable land sales submitted by the appellant have sites that have sizes of 45,121 and 47,971 square feet of land area and sold in May 2008 and July 2008 for prices of \$44,000 and \$42,000 or \$.98 and \$.88 per square foot of land area.

Based on the evidence submitted, the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$160,051 was disclosed. The subject's total assessment reflects an estimated market value of \$479,051 or \$153.94 per square foot, including land, when using the 2009 three year average median level of assessments for Kendall County of 33.41%. The subject's land assessment of \$34,960 reflects an estimated market value of \$104,639 or \$1.71 per square foot of land area, when using the 2009 three year average median level of assessments for Kendall County of 33.41%.

The board of review submitted a letter addressing the appeal. In support of the subject's assessment, the board of review submitted a location map, photographs and provided descriptions and sales data on three suggested improved comparables and four suggested vacant comparables.

Appearing for the board of review was Assistant State's Attorney, David Berault and the Clerk of the Board of Review, Andy Nicoletti. Berault called as his witness Nicoletti. Nicoletti testified that the improved comparables sales are located in the same subdivision, approximately one or two blocks from the subject property. The comparables are one-story single family dwellings that ranged in size from 2,712 to 2,745 square feet of living area. The comparables were of brick and frame construction that were constructed in 2004. Features include central air conditioning, partial or full unfinished basements and attached garages ranging from 757 to 1,108 square feet of building area. One comparable has one fireplace and one comparable has a look out basement. The comparables are situated on lots that range in size from 45,264 to 52,014 square feet of land area. The comparables sold from August 2008 to January 2009 for prices ranging from \$271,900 to \$410,000 or from \$100.26 to \$149.36 per square foot living area including land.

Nicoletti also testified that the vacant comparable sales are located in the same subdivision, approximately 150 to 900 feet from the subject property. Nicoletti stated that the subject property has a larger site and is located on a cul-de-sac. The comparables range in size from 45,302 to 48,787 square feet of land area and sold from April 2007 to June 2009 for prices ranging from \$65,000 to \$96,000 or from \$1.37 to \$2.09 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 the appeal. The Board further finds a reduction in the subject'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 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant has met this burden of proof.

The Board finds the record contains six comparable land sales submitted by the parties in support of their respective positions. The Board gave less weight to comparables #3 and #4 submitted by the board of review. These sales occurred in 2007, which is less indicative of fair market value as of the subject's January 1, 2009 assessment date. The remaining comparables submitted by both parties are similar to the subject in terms of proximity. The comparables sold from April 2008 to June 2009 for prices ranging from \$42,000 to \$86,500 or from \$.88 to \$1.89 per square foot of land area. The subject has an estimated market value of \$104,639 or \$1.71 per square foot of land area, which falls within the range established by vacant land sales detailed in the record on a square foot basis. Therefore no reduction in the subject's land is warranted.

The Board finds the record contains five improved comparable sales submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparables due to their considerably smaller building size. These comparables were over 500 square feet smaller than the subject property. The Board finds the comparables most similar to the subject that sold most proximate in time to the assessment date at issue is the board of review's comparables. These comparables were improved with one-story dwellings that were also smaller than the subject dwelling ranging in size from 2,712 to 2,745 square feet of living area. The comparables were similar to the subject in location, age, construction and features. These properties sold from August 2008 to January 2009 for prices ranging from \$271,900 to \$410,000 or from \$100.26 to \$149.36 per square foot of living area including land. The subject's assessment reflects a market value of \$479,051 or \$153.94 per square foot of living area, including land, when using the 2009 three year average median level of assessments for Kendall County of 33.41%, which is above the range established by the best sales in the record.

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Based on this record, the Board finds a 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: August 23, 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.