



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

APPELLANT: Christopher Collins  
DOCKET NO.: 09-05837.001-R-1  
PARCEL NO.: 03-01-288-016

The parties of record before the Property Tax Appeal Board are Christopher Collins, the appellant; 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:** \$24,914  
**IMPR.:** \$96,197  
**TOTAL:** \$121,111

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 12,000 square foot parcel improved with a seven year-old, one-story style brick and frame dwelling that contains 2,221 square feet of living area. Features of the home include central air conditioning, a fireplace, a 494 square foot garage and a full unfinished basement. The subject is located in Aurora, Oswego Township, Kendall County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of four comparable properties located within three miles of the subject. The comparables consist of one-story style frame or brick and frame dwellings that range in size from 1,949 to 2,221 square feet of living area. Three comparables were three to five years old, while the age of one comparable was not submitted. Features of the comparables include central air conditioning, full unfinished basements and garages that contain from 484 to 589 square feet of building area. Two comparables were described as having a fireplace. The comparables were reported to have sold

between September 2008 and April 2010 for prices ranging from \$277,500 to \$315,000 or from \$135.07 to \$146.23 per square foot of living area including land. Based on this evidence the appellant requested the subject's total assessment be reduced to \$105,000, reflecting a market value of approximately \$315,000.

During the hearing, the appellant argued two of the board of review's comparables had larger lots when compared to the subject, one with what was described as a superior view. However, the appellant submitted no evidence from the market to demonstrate how the purported superior view or larger lots would impact the subject's market value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$121,111 was disclosed. The subject has an estimated market value of approximately \$362,499 or \$163.21 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 and a grid analysis of four comparable properties located in the subject's assessment neighborhood, although one comparable is the same property as the appellant's comparable #3. The comparables consist of one-story style brick and frame constructed dwellings that range in age from 3 to 8 years and range in size from 1,951 to 2,264 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 485 to 719 square feet of building area and full unfinished basements. These properties sold between November 2007 and June 2009 for prices ranging from \$315,000 to \$393,000 or from \$141.00 to \$176.95 per square foot of living area including land.

To demonstrate the subject was equitably assessed, the board of review also submitted assessment data on the same four comparables used to support the subject's estimated market value as reflected by its assessment. These properties have improvement assessments ranging from \$84,629 to \$101,225 or from \$40.27 to \$45.58 per square foot of living area. 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 contends 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 (3<sup>rd</sup> Dist. 2002). After analyzing the market

evidence submitted, the Board finds the appellant has failed to meet this burden.

The Board finds the parties submitted a total of seven comparable sales in support of their respective arguments. The Board gave less weight to the appellant's comparable #2 because its April 2010 sale occurred approximately 16 months after the subject's January 1, 2009 assessment date. The Board also gave less weight to the appellant's comparable #4 because it was located three miles from the subject in another town. The Board finds the five remaining comparables were similar to the subject in terms of design, exterior construction, age, size, features and location and sold for prices ranging from \$300,000 to \$393,000 or from \$135.07 to \$176.95 per square foot of living area including land. The Board finds the subject's estimated market value as reflected by its assessment of \$362,499 or \$163.21 per square foot of living area including land falls within the range of the most representative comparables in this record. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellant has 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.

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.