



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

APPELLANT: John & Carol Zalc
DOCKET NO.: 10-01097.001-R-1
PARCEL NO.: 02-21-478-025

The parties of record before the Property Tax Appeal Board are John & Carol Zalc, the appellants; 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: \$18,101
IMPR.: \$53,910
TOTAL: \$72,011

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Kendall County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame construction with 1,801 square feet of living area.¹ The

¹ The Property Tax Appeal Board finds the best evidence of the subject's dwelling size was presented by the board of review. The board of review submitted the subject's property record card which contained a schematic diagram depicting 1,801 square feet of living area. The appellants' evidence

dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning and a 528 square foot attached garage. The property has a 12,374 square foot site and is located in Yorkville, Bristol Township, Kendall County.

John and Carol Zalc appeared before the Property Tax Appeal Board contending overvaluation and land and building assessment inequity as the bases of the appeal. In support of this argument, Carol Zalc testified regarding the evidence submitted on six equity and sale comparables located in the same neighborhood as the subject property. The comparables are improved with one or two-story dwellings of frame or brick and frame exterior construction and were built from 2005 to 2007. Features include a full unfinished basement, central air conditioning and a two-car garage. Two comparables have a fireplace. Five comparables have sites that range from 12,040 to 14,160 square feet of land area. The land size for comparable #5 was not disclosed. The dwellings range from 1,444 to 2,012 square feet of living area and sold from August 2005 to March 2009 for prices ranging from \$207,500 to \$267,000 or from \$103.13 to \$183.60 per square foot of living area including land.

Four comparables have a land assessment of \$18,101 or from \$1.28 to 1.50 per square foot of land area and improvement assessments that range from \$55,848 to \$62,447 or from \$27.76 to \$43.07 per square foot of living area.

Under cross-examination, the Zalcs were questioned about where they came up with the square foot for their comparable #2 and they responded that the information was taken from the website when they filed their complaint.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,847. The subject's assessment reflects a market value of \$242,638 or \$134.72 per square foot of living area, including land, when using the 2010 three year average median level of assessments for Kendall County of 33.32%. The subject has a land assessment of \$18,101 or \$1.46 per square foot of land area and an improvement assessment of \$62,746 or \$34.84 per square foot of living area.

did not include any credible evidence depicting the dwelling size of the subject property.

Representing the board of review was Assistant State's Attorney, David Berault and the Clerk of the Board of Review, Andy Nicoletti. Berault called Nicoletti as a witness.

The board of review submitted a report discussing both parties' comparables which was prepared by Andy Nicoletti, Chief County Assessment Officer for Kendall County. In the report, pertaining to the appellants' comparables, the square footage and assessment per square foot was disclosed. The board of review argued appellants used the wrong dwelling size for comparables #2 and #3. Appellants' comparable #2 has 1,900 square feet/assessed at \$32.73 per square foot and comparable #3 has 1,677 square feet/assessed at \$35.40 per square foot. After corrections, the dwellings range from 1,677 to 2,012 square feet of living area and have improvement assessments that range from \$27.76 to \$36.93 per square foot of living area. Property record cards for the appellants' comparables were submitted on behalf of the board of review.

Nicoletti first testified about the subject property. Nicoletti stated at the board of review level the dwelling size of the subject property was corrected to 1,801 square feet of living area after a field representative from the township assessor's office re-measured the subject property.

Nicoletti testified the board of review submitted information on three sale comparables. These comparables are located ±1 mile from the subject property and are not located in the same neighborhood, but a similar neighborhood, same builder, same materials as the subject. The comparables are improved with one-story dwellings of frame or brick and frame exterior construction and were built from 2002 to 2005. Features include a full unfinished basement, central air conditioning and a two-car garage. One comparable has a fireplace. The comparables contain sites of 12,000 or 12,596 square feet of land area. The dwellings range from 1,697 to 1,923 square feet of living area and sold from July 2008 to December 2009 for prices ranging from \$235,000 to \$248,500 or from \$128.97 to \$146.43 per square foot of living area, including land.

Nicoletti also testified in support of the inequity argument, the board of review submitted information on eight comparables that are located from two doors away to two blocks from the subject property. The comparables are improved with one-story dwellings of frame or brick and frame exterior construction and were built from 2005 to 2007. Features include a full unfinished basement, central air conditioning and a two or

three-car garage. Two comparables have a fireplace. The dwellings range from 1,749 to 2,045 square feet of living area and have improvement assessments that range from \$67,447 to \$80,231 or from \$34.54 to \$40.23 per square foot.

These comparables have sites that range from 12,040 to 14,160 square feet of land area and a land assessment of \$18,101 or from \$1.28 to 1.50 per square foot of land area.

Nicoletti testified that he did not know who the buyer and seller were for appellants' comparable sale #1, but did acknowledge the property sold in March 2009 and it was slightly larger than the subject property.

In rebuttal, the appellants' submitted correspondence regarding their comparables and the board of review's evidence.

Conclusion of Law

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 of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellants' comparable #1 and board of review comparables #2 and #3. These most similar comparables sold for prices ranging from \$103.13 to \$132.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$134.72 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. The Board placed the greatest weight on appellants' comparable #1 based on its location. The Board gave little weight to appellants' comparables #2 through #8 and board of review comparable #1. These properties sold from 18 to 53 months prior to the January 1, 2010 assessment date which is less indicative of fair market value. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The appellants also contend unequal treatment in the subject's assessment as a 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 and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mark A. Lewis

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 20, 2015

A. Portol

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.