



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

APPELLANT: Mark Janick
DOCKET NO.: 10-01378.001-R-1
PARCEL NO.: 03-31-302-003

The parties of record before the Property Tax Appeal Board are Mark Janick, 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: \$37,487
IMPR: \$133,079
TOTAL: \$170,566

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story dwelling of frame, construction that was built in 2003. The dwelling contains 3,684 square feet of living area¹. Features include a full unfinished walkout basement, central air conditioning, a fireplace, a swimming pool, and a 850 square foot attached garage. The dwelling is situated on 3.31 acres or approximately 144,060 square feet of land area. The subject property is located in Oswego Township, Kendall County.

The appellant submitted evidence before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of the overvaluation and inequity claims, the appellant submitted photographs, property record cards, real estate transfer declarations, Multiple Listing Service (MLS) sheets and analysis

¹ The appellant's evidence indicates the subject dwelling contains 3,485 square feet of living area, but submitted no evidence to support the reported dwelling size. The board of review submitted the subject's property record cards with a schematic drawing of the dwelling depicting a dwelling size of 3,684 square feet of living area. Based on this record, the Board finds the subject dwelling contains 3,684 square feet of living area.

of eight suggested comparables. The comparables are located from .5 of a mile to 1 mile from the subject. The appellant described the properties as two-story frame or frame and masonry dwellings that are from 1 to 7 years old. The comparables have basements, central air conditioning and two or three-car garages. Six comparables have one or two fireplaces. The dwellings range in size from 3,378 to 4,020 square feet of living area. Based on the lot dimension provided by the appellant, the dwellings are situated on lots range in size from approximately 8,493 to 17,325 square feet of land area.

With respect to the overvaluation claim, the comparables sold from March to August of 2009 for prices ranging from \$310,000 to \$368,000 or from \$79.53 to \$98.40 per square of living area including land.

With respect to the inequity claim, the comparables have improvement assessments ranging from \$80,323 to \$105,074 or from \$22.72 to \$27.69 per square foot of living area. The subject property has an improvement assessment of \$133,079 or \$36.12 per square foot of living area. The comparables have land assessments ranging from \$19,002 to \$29,622 or from \$1.31 to \$2.72 per square foot of land area. The subject has a land assessment of \$37,487 or \$.26 per square foot of land area.

Based on this evidence, the appellant requested a reduction in both the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$170,566 was disclosed. The subject's assessment reflects an estimated market value of \$511,903 or \$138.95 per square foot of living area including land using Kendall County's 2010 three-year median level of assessments of 33.32%.

In support of the subject property's assessment, the board of review submitted a letter addressing the appeal, property record cards and an analysis of four suggested comparable properties. The board of review argued the comparables submitted by the appellant are not similar to the subject because they are located in a tract subdivision with smaller lots, whereas the subject is a custom built home situated on a considerably larger site.

The comparables submitted by the board of review are located from 1 to 1.5 miles from the subject. The comparables are described as two-story brick and frame dwellings that are from 6 to 13 years old. The comparables have unfinished basements. Comparable 1 has a "look-out" style basement and comparable 3 has a "walk-out" style basement. Other features include central air conditioning, one fireplace and garages that range in size from 685 to 1,153 square feet. Comparable 3 has a fireplace. The dwellings range in size from 3,085 to 4,113 square feet of living area. The dwellings are situated on lots range in size from approximately 1.03 to 1.87 acres or from 44,867 to 81,457 square feet of land area.

The comparables sold from March 2009 to March 2010 for prices ranging from \$430,000 to \$572,500 or from \$119.84 to \$158.68 per square of living area including land.

The comparables have improvement assessments ranging from \$115,298 to \$152,001 or from \$32.13 to \$37.69 per square foot of living area. The comparables have land assessments ranging from \$27,092 to \$41,835 or from \$.51 to \$.60 per square foot of land area.

Based on this evidence and in order to settle the appeal, the board of review offered to reduce the subject's assessment to \$162,743.

The appellant was notified of the proposed assessment amount and given thirty (30) days to respond if the offer was not acceptable. The appellant did respond to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment amount.

Under rebuttal, the appellant argued the comparables submitted by the board of review are located in upscale developments with custom built homes with amenities of larger recreational common area, walking and bicycle paths, luxury club houses, and detention and retention ponds. The appellant claim these developments have snow removal, road maintenance and mowing of public areas. The appellant argued the subject has a well and septic system and no county services such as plowing, road maintenance and mowing.

In response to the rebuttal, the board of review reiterated the comparables used by the appellant are inferior tract homes. The board of review also argued that none of its comparables are located in a clubhouse community. In addition, like the subject, the comparables have well and septic systems.

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 Board further finds no reduction in subject's assessment is warranted.

The appellant argued the subject property is 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). 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 not met this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted 12 suggested comparable sales for the Board's consideration. The Board gave less weight to the comparable sales submitted by the appellant. These properties

have considerably smaller lot sizes when compared to the subject's 3.31 acre or 144,060 square foot site. Furthermore, real estate transfer declarations indicate comparables 1, 5 and 6 were not exposed or advertised in the open market to be considered arm's-length transactions. Finally, in reviewing the photographic evidence, comparables 2, 4 and 6 are not aesthetically similar when compared to the subject. The Board further finds the comparable sales submitted by the board of review are more similar to the subject in location, design, age, size, and most features, but are situated on lots that range in size from 1.03 to 1.87 acres, which are more similar to the subject's 3.31 acre site. These most similar comparables sold from March 2009 to March 2010 for prices ranging from \$430,000 to \$572,500 or from \$119.84 to \$158.68 per square of living area including land. The subject's assessment reflects an estimated market value of \$511,903 or \$138.95 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. After considering adjustments to the comparables for any differences when compared to the subject, such as their smaller lots sizes and features, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

The appellant also argued unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant failed to overcome this burden of proof.

With respect to the subject's improvement assessment, the parties submitted descriptions and assessment data for 12 suggested assessment comparables for the Board's consideration. The Board gave less weight to comparables 2, 4 and 6 submitted by the appellant. In reviewing the photographic evidence, the Board finds these suggested comparables dwellings are aesthetically inferior when compared to the subject. The Board finds the nine remaining comparables are more similar to the subject in location, design, size, age and features. They have improvement assessments ranging from \$84,895 to \$152,001 or from \$24.00 to \$39.96 per square foot of living area. The subject property has an improvement assessment of \$133,079 or \$36.12 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. Therefore, no reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the parties submitted descriptions and assessment data for 12 suggested assessment comparables for the Board's consideration. The Board gave no weight to the comparables submitted by the appellant due

to their considerably smaller land sizes when compared to the subject. The Board finds the comparables submitted by the board of review are more similar to the subject in location and land area. They have lots that range in size from approximately 1.03 to 1.87 acres or from 44,867 to 81,457 square feet of land area. They have land assessments ranging from \$27,092 to \$41,835 or from \$.51 to \$.60 per square foot of land area. The subject property, which contains 3.31 acres or approximately 144,060 square feet of land area, has a land assessment of \$37,487 or \$.26 per square foot of land area, which is below the range established by the most similar land comparables contained in the record on a per square foot basis. Therefore, no reduction in the subject's land assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. Thus, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's improvements were inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's improvement assessment as established 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.

Ronald 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: July 19, 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.