



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

APPELLANT: Brenda Kimmel
DOCKET NO.: 10-01405.001-R-1
PARCEL NO.: 02-32-100-018

The parties of record before the Property Tax Appeal Board are Brenda Kimmel, 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: \$43,455
IMPR: \$72,270
TOTAL: \$115,725

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story dwelling of brick and frame exterior construction. The dwelling contains 2,190 square feet of living area and was constructed in 1993. Features include a full basement that is partially finished, central air conditioning, two fireplaces and a three-car attached garage that contains 1,008 square feet. The subject property is located in Yorkville, Kendall Township, Kendall County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity with respect to the subject's improvement assessment as the basis of the appeal. In support of this claim, the appellant submitted a letter addressing the appeal, a location map, photographs and a grid analysis detailing descriptions and assessment information on four suggested comparable properties. The appellant also submitted a limited analysis of six additional assessment comparables.

In the first analysis, the comparables were described as one-story dwellings of masonry and cedar exterior construction that were built from 1992 to 2002. The comparables are located in the subject's subdivision, with comparable 1 located along the

subject's street. The comparables were described as having full basements. The appellant described comparable 3 as having a finished basement while comparables 1, 2 and 4 were described as "unknown" with respect to finished basement area. Other features include central air conditioning, one or two fireplaces and two to four car garages. The dwellings range in size from 2,386 to 3,065 square feet of living area and have improvement assessments ranging from \$78,283 to \$88,997 or from \$28.40 to \$34.68 per square foot of living area.

The appellant also submitted a second assessment equity analysis listing six other comparables located on the same street as the subject. These properties are improved with two-story dwellings of cedar or masonry and cedar exterior construction that were built from 1993 to 1997. Features include full basements and three-car garages. The dwellings range in size from 2,477 to 4,160 square feet of living area with improvement assessments ranging from \$64,270 to \$112,857 or from \$24.72 to \$28.52 per square foot of living area. The appellant also provided the total assessments for the comparables for assessment years 2002 to 2010. The appellant calculated the comparables had increased assessments from 2002 to 2010 ranging from 3.12% to 19.10%, while the subject's assessment increased by 18.97%.

The appellant further argued the subject property was purchased during the peak of the housing market in 2007 along with two other adjacent river front lots. The appellant contends county assessment officials are putting too much weight on the subject's 2007 sale price while ignoring large percentage decreases in market values. The appellant indicated the property located next to the subject sold in 2010 for \$460,000, but provided no information for comparison to the subject.¹ The appellant contends comparable #3 is most similar to the subject in age, size, construction and amenities, which has an improvement assessment of \$31.72 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$134,667 was disclosed. In support of the subject's assessment, the board of review submitted a letter addressing the appeal, property record cards, a location map and an assessment analysis detailing four suggested comparables located within the subject's subdivision.

With respect to the comparables submitted by the appellant, the board of review argued the appellant's comparables 1 and 2 have finished basements like the subject and comparable 3 is not being assessed as having a finished basement.

¹ The Board finds the basis of this appeal is assessment inequity, not whether the subject's assessment was reflective of fair market value. Section 16-180 of the Property Tax Code provides that each appeal shall be limited to grounds listed in the petition filed with the Property Tax Appeal Board. (35 ILCS 200/16-180).

The comparables submitted by the board of review consist of one-story brick and frame dwellings that were built between 1992 and 2003. Three comparables have full or partial unfinished basements and one comparable has a full walkout basement with 624 square feet of finished area. Other features include central air conditioning, one fireplace and garages that range in size from 572 and 1,222 square feet. The dwellings range in size from 2,001 to 2,662 square feet of living area and have improvement assessments ranging from \$86,666 to \$95,075 or from \$32.57 to \$47.51 per square foot of living area.

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

In rebuttal, the appellant argued the board of review submitted the same comparables used in a prior year's appeal under Docket Number 09-03356.001-R-1. In that appeal, the board found the appellant had not met the burden of proof demonstrating assessment inequity by clear and convincing evidence. The appellant inferred that the Property Tax Appeal Board erred by mainly considering the dwelling sizes of only two comparables, while ignoring the comparables that were newer in age than the subject. The appellant argued the record shows that larger, newer dwellings located within the subject's subdivision have lower improvement assessments.

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 Property Tax Appeal Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends unequal treatment in the subject's improvement assessment as the 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). 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 has met this burden.

The record contains assessment information for 14 suggested assessment comparables for the Board's consideration. The Board gave no weight to the second assessment analysis submitted by the appellant. The Board finds five of the six suggested comparables are considerably larger in dwelling size than the subject and all the comparables were two-story dwellings, unlike the subject.

Of the remaining eight comparables, the Board finds they have improvement assessment ranging from \$78,823 to \$95,075 or from \$28.40 to \$47.51 per square of living area including land. The subject property has an improvement of \$91,212 or \$41.65 per square foot of living area. The Board finds only one comparable, board of review comparable 4, has a greater proportional per

square foot improvement assessment than the subject. However, comparable 4 has a superior walkout basement and is 10 years newer in age than the subject. The Board finds board of review comparable 4 does not support the subject's improvement assessment and was give little weight. The seven other comparables have lower proportional assessments than the subject, ranging from \$28.40 to \$36.14 per square foot of living area, which establishes a clear and convincing pattern of assessment inequity. The subject property has an improvement of \$91,212 or \$41.65 per square foot of living area.

In further analyzing and weighing the remaining comparables, the Board finds all the comparable are larger than the subject from 196 to 875 square feet of living area. In this context, the board gave les weight to appellant's comparable 1 due to its larger dwelling size. The Board finds appellant's comparable 4 and board of review comparables' 1 and 2 are considerably newer in age than the subject. Additionally, the Board finds appellant's comparables 1 and 3 and board of review comparable 3 are similar to the subject in age. These six comparables have improvement assessments ranging from \$78,283 to \$93,068 or from \$31.72 to \$36.14 per square foot of living. The subject property has an improvement of \$91,212 or \$41.65 per square foot of living area, which s higher than the most similar or superior comparables on a per square foot basis. After considering adjustments to the comparables for differences to the subject in size, age, aesthetic appeal, style, exterior construction and features, the Property Tax Appeal Board finds the subject's improvement assessment is inequitable and a 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

[Signature]

Member

[Signature]

Member

[Signature]

Member

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 24, 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.