



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

APPELLANT: Frances Krol
DOCKET NO.: 10-01647.001-R-1
PARCEL NO.: 06-36-431-011

The parties of record before the Property Tax Appeal Board are Frances Krol, 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: \$21,184
IMPR.: \$33,486
TOTAL: \$54,670

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction with aluminum/vinyl/steel exterior siding containing 1,204 square feet of living area. The dwelling was constructed in 1999. Features of the home include a partial unfinished basement, central air conditioning, and a two-car attached garage. The property has an 8,634 square foot site and is located in Plainfield, Na-Au-Say Township, Kendall County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on four comparable sales described as one-story dwellings with aluminum/vinyl/steel exterior siding that contain 1,204 square feet of living area. The dwellings were constructed in 1998 and 2000. The comparables are located in the same subdivision as the subject property. Each comparable has a full or partial basement with three being finished. Each comparable also has central air conditioning, two comparables each have one fireplace and each comparable has a two-car garage. The comparables have sites ranging in size from 7,590 to 9,077 square feet of land area. The comparables sold from October 2007 to December 2009 for prices ranging from \$160,000 to \$210,000 or from \$132.89 to \$174.42 per square foot of living area, including land. The comparable with the highest price sold in October 2007. The three remaining comparables have prices ranging from \$132.89 to \$137.04 per square foot of living area, including land. The

appellant indicated the average sales price of these comparables was \$174,750 and requested an assessment of \$58,250, which is 1/3 of the average sales price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$71,211 was disclosed. The subject's assessment reflects a market value of \$213,718 or \$177.51 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for Kendall County of 33.32% as determined by the Illinois Department of Revenue. The board of review presented information on two comparable sales improved with one-story dwellings of frame construction that each had 1,204 square feet of living area. The dwellings were eight and eleven years old and were located in the same subdivision as the subject property. Each comparable was described as having a basement, central air conditioning and a two-car garage with 380 square feet of building area. These comparables have sites with 10,643 and 12,538 square feet of land area, respectively. The comparables sold in February 2008 and November 2009 for prices of \$207,000 and \$205,000 or \$171.93 and \$170.27 per square foot of living area, including land, respectively.

In rebuttal the appellant pointed out that each of the board of review comparables had a larger site than the subject property. Furthermore, the appellant indicated each comparable had a finished basement, unlike the subject property. In support of these assertions the appellant submitted copies of the multiple listing sheets for these properties, which also showed board of review comparable #1 had a brick front. In rebuttal the appellant also submitted copies of the multiple listing sheets for appellant's comparable sales #1 through #3 as well as an additional sale that occurred in December 2010 for a price of \$168,000. Pursuant to section 1910.66(c) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.66(c)) the Board finds the new comparable sale provided by the appellant is improper rebuttal evidence. Section 1910.66(c) provides that:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

Pursuant to this rule the Board will give no consideration to the new comparable sale submitted by the appellant in rebuttal.

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 the evidence in the record supports a reduction in the subject's assessment.

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 (3rd Dist. 2002); 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellant's comparables #1 through #3 as well as board of review comparable #1 sold most proximate in time to the assessment date at issue. Of these sales, less weight was given the board of review comparable sale due to the larger site, finished basement and brick exterior front. These features indicate this property is superior to the subject property. The three remaining comparables were similar to the subject in most respects with the exception that two had finished basements. These properties sold from November 2008 to December 2009 for prices ranging from \$160,000 to \$165,000 or from \$132.89 to \$137.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$213,718 or \$177.51 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this record the Board finds the appellant demonstrated by a preponderance of the evidence that the subject property was overvalued and a reduction in the subject's assessment is justified.

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.