



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

APPELLANT: Samuel Clementz
DOCKET NO.: 10-01745.001-R-1
PARCEL NO.: 02-04-390-525

The parties of record before the Property Tax Appeal Board are Samuel Clementz, 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: \$4,033
IMPR.: \$30,837
TOTAL: \$34,870

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story condominium unit of brick and frame exterior construction that contains 1,150 square feet of living area. The dwelling was constructed in 2006. Features of the home include central air conditioning, two bathrooms and a one-car garage. The property is located in Yorkville, Bristol Township, Kendall County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on three comparable sales described as one-story condominium units of brick and frame construction that contain 892 or 1,049 square feet of living area. The dwellings were constructed in 2006 and 2007. The comparables are located in the same complex as the subject property. Features of the comparables include central air conditioning, one or two bathrooms and a one-car garage. The comparables sold in June and November 2009 for prices ranging from \$77,970 to \$93,000 or from \$87.41 to \$90.67 per square foot of living area, including land. The appellant also

submitted seven additional Multiple Listing Service sheets which contained limited descriptive information for condominium units which sold in October and November 2009. These units sold for prices ranging from \$51,000 to \$81,000. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$26,666.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$40,313 was disclosed. The subject's assessment reflects a market value of \$120,987 or \$105.21 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 four comparable sales improved with a one-story condominium unit of brick and frame exterior construction that contain 1,150 square feet of living area. The dwellings were constructed in 2006 and 2007. The comparables are located in the same complex as the subject property. Features of the comparables include central air conditioning, two bathrooms and a one-car garage. The comparables sold from April 2009 to November 2009 for prices ranging from \$81,000 to \$111,000 or from \$70.43 to \$96.52 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter objecting to the board of review's argument

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 a reduction in the subject's assessment is warranted.

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 parties submitted seven suggested sale comparables for consideration. The Board finds the appellant also provided an additional seven Multiple Listing Service sheets as evidence, but limited descriptive data for these properties was given. As a result, no weight was given to this evidence. The Board gave less weight to the appellant's comparables #2 and #3. These comparables are smaller in size than the subject and have one bathroom, unlike the subject property. The Board finds the remaining five comparables submitted by both parties have varying degrees of similarity when compared to the subject in location, size, style, exterior construction, features and age. These properties also sold most proximate in time to the assessment date at issue. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables sold for prices ranging from \$81,000 to \$111,000 or from \$70.43 to \$96.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$120,987 or \$105.21 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 did demonstrate by a preponderance of the evidence that the subject 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.



Chairman



Member

Member



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: April 18, 2014



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.