



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

APPELLANT: Jason L. & Nicole M. Wilson
DOCKET NO.: 10-01765.001-R-1
PARCEL NO.: 02-04-390-420

The parties of record before the Property Tax Appeal Board are Jason L. & Nicole M. Wilson, 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: \$3,664
IMPR.: \$23,217
TOTAL: \$26,881**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story condominium unit of frame and masonry construction with a first floor entry. The home contains 883 square feet of living area and was constructed in 2006. Features include a concrete slab foundation, a garage of 180 square feet of building area and "air conditioning."¹ The property is located in Yorkville, Bristol Township, Kendall County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables are within .2 of a mile of the subject and are described as Easton one-story condominium units of frame and masonry construction. The units each contain 883 square feet of living area, have concrete slab foundations, for air conditioning have "2 window units" and have one-car garages of 180 square feet of building area. The dwellings were constructed in 2006. The comparables sold from September 2008 to November 2009 for prices ranging from \$67,000 to \$99,075 or from \$75.88 to \$112.20 per square foot of living area, including land. Based on this evidence, the

¹ The appellant reports that the subject and comparable properties each have "2 window units." The assessing officials on the property record card for the subject report the feature of central air conditioning.

appellants requested a reduction in the subject's total assessment to \$26,881 which would reflect a market value of approximately \$80,643 or \$91.33 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$30,820 was disclosed. The subject's assessment reflects a market value of \$92,497 or \$104.75 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.

In support of the subject's estimated market value, the board of review presented information on four comparable sales located in the subject's Bristol Bay Condos subdivision. The comparables are each one-story condominium units of frame and masonry construction that range in size from 883 to 1,011 square feet of living area. The dwellings were constructed in 2007. Features of the comparables include a concrete slab foundation, central air conditioning and a garage of 180 square feet of building area. The comparables sold from August 2008 to September 2009 for prices ranging from \$80,875 to \$112,575 or from \$88.68 to \$127.49 per square foot of living area, including land.

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

In written rebuttal, the appellants pointed out that board of review comparables #2, #3 and #4 were either Fairfield or Carlyle Models, each of which have additional square footage not enjoyed by the subject property which is an Easton Model. Comparable #2 has an extra den and both comparables #3 and #4 have "an additional room" not enjoyed by the subject.

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 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. 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 appellants did meet this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants'

comparable #3 and board of review comparables #1 and #3 as these properties sold in 2008, a date more distant to the assessment date of January 1, 2010. The Board finds the appellants' comparables #1 and #2 along with board of review comparables #2 and #4 are most similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold for prices ranging from \$67,000 to \$89,660 or from \$75.88 to \$90.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$92,497 or \$104.75 per square foot of living area, including land, which is greater than the range established by the best comparable sales in this record that are also most proximate to the assessment date of January 1, 2010.

In conclusion based on this record, the Board finds the appellants did demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment in accordance with the appellants' request 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mark Morris

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: June 21, 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.