



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

APPELLANT: Mark Janick  
DOCKET NO.: 11-01884.001-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:** \$35,613  
**IMPR:** \$119,067  
**TOTAL:** \$154,680

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Kendall County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story dwelling of frame construction with approximately 3,684 square feet of living area.<sup>1</sup> The dwelling was constructed in 2003. Features of the

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<sup>1</sup> The appellant reported a dwelling size of 3,485 square feet of living area, but provided no substantive evidence to support the contention. The board of review reported a dwelling size of 3,684 square feet of living area and submitted a copy of the subject's property record card that reiterated that

home include a walkout-style basement, central air conditioning, a fireplace, a three-car garage of 850 square feet of building area and an in-ground swimming pool. The property has a 3.31-acre site and is located in Oswego, Oswego Township, Kendall County.

The appellant contends both overvaluation and lack of assessment equity as the bases of the appeal. In support of these arguments, the appellant submitted information on eight comparables with both sales and equity data.

Based on this evidence, the appellant requested reductions in both the land and improvement assessments for a total assessment of \$110,000 which would reflect a market value of approximately \$330,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,680. The subject's assessment reflects a market value of \$464,644 or \$126.12 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Kendall County of 33.29% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$119,067 or \$32.32 per square foot of living area.

In response to the appellant's appeal, the board of review submitted a memorandum contending that appellant's comparables #1, #2, #3, #5, #6, #7 and #8 were dissimilar to the subject due to location in a tract or semi-custom subdivision with smaller lot sizes than the subject and comparables #1, #3 and #4 were reportedly not advertised for sale.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales along with equity information. Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### **Conclusion of Law**

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. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist

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dwelling size, although the document did not have a schematic drawing to support the stated dwelling size. The Board finds that the dwelling size dispute is not crucial to determining the correct assessment of the subject.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of twelve comparable properties to support their respective positions before the Property Tax Appeal Board. The Board finds each of the comparables has a smaller parcel than the subject parcel of 3.31 acres. The Board has given reduced weight to appellant's comparables #2, #3 and #8 as each dwelling is one-year old as compared to the subject 8 year old dwelling. The Board has also given reduced weight to appellant's sales #1 and #4 as the documentation provided indicates that the properties were not advertised prior to their sale which is one of the elements of an arm's length transaction that is deemed reflective of market value.

On this record, the Board finds the best evidence of market value to be appellant's comparable sales #5, #6 and #7 along with the board of review's comparable sales. These most similar comparables sold between March 2010 and June 2011 for prices ranging from \$342,000 to \$455,000 or from \$79.08 to \$121.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$464,644 or \$126.12 per square foot of living area, including land, which is above the range established by the best comparable sales in this record, but appears to be justified given the subject's larger lot size, walkout-style basement feature and in-ground pool which were not features reported for any of the other comparables. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

The appellant also contends unequal treatment in the subject's improvement assessment as a 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of twelve comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #3 and #8 as each dwelling is one-year old as compared to the subject 8 year old dwelling. The Board finds

the remaining comparables submitted by both parties were similar to the subject in size, style, exterior construction, some features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$79,710 to \$128,442 or from \$22.80 to \$31.87 per square foot of living area. The subject's improvement assessment of \$119,067 or \$32.32 per square foot of living area is above this range, but again appears justified given the subject's walkout-style basement and in-ground swimming pool which are not features of any of the other comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and that the subject's 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.



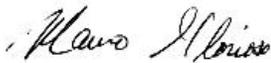
Chairman



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: February 20, 2015



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.