



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

APPELLANT: Dawn DiMambro
DOCKET NO.: 11-01993.001-R-1
PARCEL NO.: 06-36-274-015

The parties of record before the Property Tax Appeal Board are Dawn DiMambro, 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: \$18,000
IMPR.: \$41,922
TOTAL: \$59,922

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick and frame dwelling containing 1,978 square feet of living area. The dwelling was built in 1998. Features include a full basement that is partially finished, a fireplace, central air conditioning and a two-car attached garage that contains 420 square feet. The subject dwelling is situated on an 8,166 square foot lot. The subject is a "Murdock" model dwelling. The subject property is located in Na-Au-Say Township, Kendall County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted a letter addressing the appeal, property record cards (blank), photographs, a location map, Real Estate Transfer Declarations

and a market analysis of eight suggested comparable sales. The comparables are located in close proximity to the subject. Comparables 1, 2, 3 and 5 are "Murdock" model dwellings like the subject while comparables 4, 6, 7 and 8 are either "Randall" or "Farrington" model dwellings. The appellant submitted photographs of each model dwelling depicting their similar or dissimilar aesthetics. The comparables consist of two-story frame or brick and frame dwellings that were built from 1998 to 2001. The comparables have full basements that are fully or partially finished. Other features include central air conditioning, one fireplace and two-car attached garages. The dwellings range in size from 1,800 to 1,978 square feet of living area. The comparables sold from July 2010 to August 2011 for prices ranging from \$168,500 to \$202,000 or from \$92.17 to \$103.78 per square foot of living area including land.

In the letter addressing the appeal, the appellant documented her multiple requests to procure assessment records (property record cards with descriptive information) from the Na-Au-Say Township Assessor, the Chief County Assessment Officer and the Kendall County Board of Review in order to complete the appeal to the Illinois Property Tax Appeal Board, including a Freedom of Information request. Ultimately, the appellant received blank property record cards from the Chief County Assessment Officer. The township assessor did not respond to any of the appellant's requests.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$73,384 was disclosed. The subject's assessment reflects an estimated market value of \$220,439 or \$111.45 per square foot of living area including land when applying Kendall County's 2011 three-year median level of assessments of 33.29%.

In support of the subject's assessment, the board of review submitted property record cards (completed), photographs, a location map, Real Estate Transfer Declarations and a market analysis of four suggested comparable sales. The comparables are located in close proximity to the subject. Comparables 1, 2 and 4 are "Randall" or "Farrington" model dwellings while comparable 3 is a "Murdock" model dwelling, like the subject. Board of review comparable 3 was also used by the appellant. The comparables consist of two-story frame or brick and frame dwellings that were built from 2000 to 2002. The comparables

have full or partial unfinished basements, central air conditioning and 420 square foot attached garages. Comparables 2 and 3 have a fireplace. The dwellings range in size from 1,884 to 1,978 square feet of living area. The comparables sold from January to October of 2010 for prices ranging from \$180,000 to \$232,000 or from \$91.00 to \$121.02 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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). 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 has met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 11 suggested comparable sales for the Board's consideration. All the comparables have varying degrees of similarity when compared to the subject. The Board gave less weight to comparables 4, 6, 7 and 8 submitted by the appellant and comparables 1, 2 and 4 submitted by the board of review. These suggested comparables are "Randall" or "Farrington" model dwellings, unlike the subject. Photographs submitted by both parties depict their dissimilar aesthetics. The Board finds the remaining four comparables are more similar when compared to the subject in location, design, age, size and features. These comparables are "Murdock" model dwellings, like the subject. These comparables sold from September 2010 to May 2011 for prices ranging from \$180,000 to \$202,000 or from \$91.00 to \$102.12 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$220,439 or \$111.45 per square foot of living area including land, which falls above the range established by the most similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's

assessed valuation is not supported by a preponderance of the most credible market value evidence contained in this record. Therefore, a reduction in the subject's assessment 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy 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: January 24, 2014

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.