



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

APPELLANT: Kristin Marshall
DOCKET NO.: 12-01352.001-R-1
PARCEL NO.: 03-36-480-007

The parties of record before the Property Tax Appeal Board are Kristin Marshall, the appellant, by attorney Trent M. Ferguson of Ray A. Ferguson & Associates, Ltd., in Rockford, 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: \$25,424
IMPR.: \$52,648
TOTAL: \$78,072

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story brick and frame dwelling. Features of the home include a full lookout-style basement, central air conditioning, a fireplace and a 786 square foot garage. The property has an 11,624 square foot site and is located in Plainfield, Oswego Township, Kendall County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 11-01389.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$89,883 based on the evidence submitted by the parties.

In this 2012 assessment appeal, the appellant submitted evidence (1) disclosing the subject property was purchased on March 12, 2010 for a price of \$270,000; (2) four comparable sales as set forth in the Section V grid analysis of the appeal petition; and (3) an appraisal of the subject property with an estimated market value of \$290,000 as of April 4, 2012 to demonstrate the subject was overvalued.

Based on this evidence, the appellant requested an assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$99,224 was disclosed. The subject's assessment reflects an estimated market value of \$298,328, using the 2012 three-year median level of assessments for Kendall County of 33.26%.

In support of the subject's assessment, the board of review submitted descriptions, sales and assessment information on four comparables to demonstrate the subject's assessment reflected the property's market value. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At the request of the Property Tax Appeal Board, the board of review also provided information that for 2012 the Oswego Township Assessor applied a factor of .86 or a 14% reduction and that the Supervisor of Assessments then applied a factor of 1.01 to the township assessor's figure.

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. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

The Property Tax Appeal Board takes notice that 2011 and 2012 were within the same general assessment period for residential property. (86 Ill.Admin.Code §1910.90(i); 35 ILCS 200/9-215)

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated,

such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2011 assessment. The record further indicates that the subject property is an owner occupied dwelling and that 2011 and 2012 are within the same general assessment period. (35 ILCS 200/9-215) The record contains no evidence indicating the subject property recently sold in an arm's length transaction or that the assessment year in question is in a different general assessment period. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of the township equalization factor of .86 and the Supervisor of Assessments' equalization factor of 1.01.

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.