



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

APPELLANT: John Rowoldt  
DOCKET NO.: 12-02203.001-R-1  
PARCEL NO.: 02-14-353-011

The parties of record before the Property Tax Appeal Board are John Rowoldt, the appellant, by attorney Jerri K. Bush, in Chicago; 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:** \$ 15,970  
**IMPR.:** \$ 67,750  
**TOTAL:** \$ 83,720

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 2012 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 brick and frame dwelling with 3,248 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 781 square foot three-car attached garage. The property has

14,294 square feet of land area. The subject property is located in Bristol 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 information pertaining to the sale of the subject property and six suggested comparable sales.

The appellant's appeal petition and evidence shows the subject property was purchased in December 2009 for \$192,000. The appellant submitted a settlement statement as corroborating evidence of the subject's sale price.

In further support of the overvaluation claim, the appellant submitted a limited market analysis prepared by ProTaxAppeal that was dated November 4, 2012. The report was not signed nor was the professional credentials of the person(s) who prepared the report disclosed. The analysis included photographs and limited information for six suggested comparable sales. The analysis did not disclose the comparables' proximate location, land size, age, exterior construction, foundation type, or features such as central air conditioning, fireplaces or garages. The dwellings were reported to range in size from 2,761 to 3,364 square feet of living area. The comparables sold from March 2011 to February 2012 for prices ranging from \$130,000 to \$209,000 or from \$47.08 to \$66.67 per square foot of living area including land. The comparables had an average sale price of \$184,083; however, the analysis did not provide a final opinion of value for the subject property.

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,720. The subject's assessment reflects an estimated market value of \$251,714 or \$77.50 per square foot of living area including land when applying the 2012 three-year average median level of assessment for Kendall County of 33.26% as determined by the Illinois Department of Revenue.

With respect to the evidence submitted by the appellant, the board of review submitted property record cards for the comparables contained in their market analysis. The property record card for comparables #1 and #2 indicate incorrect dwelling sizes were used in the market analysis. The board of

review further argued comparables #2 through #6 have two-car garages, inferior to the subject's three-car garage.

In support of the subject's assessment, the board of review submitted four suggested comparable sales located in close proximity within the subject's subdivision. The comparables were similar to the subject in most physical characteristics. They sold from October 2011 to July 2012 for prices ranging from \$223,000 to \$282,500 or from \$65.94 to \$84.86 per square foot of living area including land. Based on this evidence, the board requested confirmation of the subject's assessment.

Under rebuttal and in order to cure defects of the original appeal, appellant's counsel completed Section V of the residential appeal petition and submitted property record cards for the comparables contained in their original market analysis. Counsel argued assessor's comparable #3 had a sale in July 2012, which is best used to determine a 2013 assessed value not a 2012 assessed value. Counsel argued comparables #1, #2 and #4 submitted by the board of review are larger dwellings than the subject and comparable #4 has a "lookout" basement.

#### **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 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 no reduction in the subject's assessment is warranted.

The Board gave less weight to the subject's 2009 sale price. The Board finds the subject's 2009 sale is dated and not a reliable indicator of market value as of the subject's January 1, 2012 assessment date.

The record contains 10 suggested comparable sales for the Board's consideration. The Board gave less weight to comparables #1 and #4 submitted by the appellant due to their smaller dwelling sizes when compared to the subject. The Board also gave less weight to comparable #4 submitted by the board of review due to its larger dwelling size and lookout basement, unlike the subject. The Board finds comparables #2, #3, #5 and

#6 submitted by the appellant and comparables #1 through #3 submitted by the board of review are most similar when compared to the subject in location, design, size, age and features. These comparables sold from March 2011 to July 2012 for price ranging from \$184,500 to \$259,000 or from \$59.16 to \$84.86 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$251,714 or \$77.50 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. After considering any necessary adjustments to the comparable sales for differences to the subject, the Board finds the subject's assessed valuation is supported. Therefore, no 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. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mark A. Lewis*

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: February 20, 2015

*A. Portol*

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.