



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

APPELLANT: William Hudson  
DOCKET NO.: 10-05271.001-R-1  
PARCEL NO.: 17-09-28-110-006

The parties of record before the Property Tax Appeal Board are William Hudson, the appellant; and the Kankakee County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Kankakee** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 4,689  
**IMPR.:** \$18,526  
**TOTAL:** \$23,215

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2010 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 one-story dwelling of frame construction with a vinyl exterior that contains 628 square feet of living area. The dwelling was constructed in 1955. Features of the home include a crawl space foundation, central air conditioning and a detached 576 square foot garage with alley access. The subject property is located in Bourbonnais Township, Kankakee County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity argument, the appellant submitted information on two assessment comparables located in close proximity to the subject. The comparables are composed of one-story dwellings of stucco or vinyl siding exterior construction that were 48 or 57 years old. The comparables have central air conditioning and each has a garage that contains 432 or 576 square feet of

building area, respectively. The comparables have improvement assessments of \$9,398 and \$12,272 or \$15.06 and \$17.43 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$23,215. The subject property has an improvement assessment of \$18,526 or \$29.50 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted a letter addressing the appeal and information on four assessment comparables located in close proximity to the subject. The evidence was prepared by Danielle A. Anderson, Bourbonnais Township Assessor. The comparables are composed of one-story dwellings of frame construction that were built from 1930 to 1955. The comparables have crawl space foundations, central air conditioning and detached garages that contain from 360 to 768 square feet of building area. The comparables have improvement assessments ranging from \$20,401 to \$26,649 or from \$26.86 to \$32.64 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant expressed his frustration with the appeal process and local county officials. The appellant also disputed the characterization by the township assessor regarding the condition of his comparables.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted six suggested assessment comparables for the Board's consideration. The Board gave less weight to comparable #4 submitted by the board of review due to its larger dwelling size when compared to the subject. The Board finds the remaining five comparables are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments ranging from \$9,398 to \$22,894 or from \$15.06 to \$32.64 per square foot of living area. The subject has an improvement assessment of \$18,526 or \$29.50 per square foot of living area, which falls within the range established by the most similar comparable properties contained in this record. After considering adjustments to the comparables for differences to the subject, the Board finds the subject's improvement assessment is justified. Based on this analysis, the Property Tax Appeal Board finds the appellant failed to demonstrate the subject property was inequitably assessed by clear and convincing evidence.

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



Acting Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: December 23, 2016



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.