



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

APPELLANT: Denise L. Whitson
DOCKET NO.: 14-01174.001-F-1
PARCEL NO.: 04-01-02-400-009

The parties of record before the Property Tax Appeal Board are Denise L. Whitson, 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:

F/Land:	\$10,509
Homesite:	\$9,926
Residence:	\$77,303
Outbuildings:	\$0
TOTAL:	\$97,738

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Kankakee County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 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 brick and frame construction with 2,444 square feet of living area.¹ The dwelling was constructed in 2014. Features of the home include a concrete slab foundation, central air conditioning and a garage containing 809 square feet of building area. The property has a 2.57 acre site and is located in Manteno, Rockville Township, Kankakee County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on two comparable sales and one pending sale. Two of the three

¹ The appellant reported the subject's size as 2,400 square feet of living area, while the board of review reported the subject's size of 2,444 square feet of living area. The Board finds the minor discrepancy will not affect the Board's decision.

comparables sold in June and September 2014 for prices of \$280,000 and \$290,000, respectively, or for \$89.57 and \$143.71 per square foot of living area, including land. The pending sale was for \$299,900 or \$90.44 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,738. The subject's assessment reflects a market value of \$292,892 or \$119.84 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Peoria County of 33.37% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales. The six comparables sold from May 2012 to April 2014 for prices ranging from \$170,000 to \$350,000 or from \$120.57 to \$191.65 per square foot of living area, including land.

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 a reduction in the subject's assessment is not warranted.

The Board finds neither party submitted comparable sales truly similar to the subject. All of the comparables were dissimilar based on land size, improvement size, age, basement foundation, and/or the date of sale was too remote for a 2014 assessment. After considering all of the sales, the Board finds the sales sold for prices ranging from \$89.57 to \$191.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$119.84 per square foot of living area, including land, which is within the range established by the comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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:

October 21, 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.