



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

APPELLANT: Carl Cavitt
DOCKET NO.: 15-00103.001-R-1
PARCEL NO.: 03-02-15-108-007

The parties of record before the Property Tax Appeal Board are Carl Cavitt, 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 **A Reduction** 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: \$11,521
IMPR.: \$51,812
TOTAL: \$63,333

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 2015 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 that has 2,322 square feet of living area. The dwelling was built in 1978. The home features a crawl space foundation, central air conditioning, a fireplace and a 546 square foot attached garage. The subject has a 10,750 square foot site. The subject property is located in Manteno Township, Will County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property. The appraisal was prepared by Rene Morales, a state licensed appraiser. The appraiser developed the sales comparison approach to value in arriving at a final opinion of value of \$185,000 as of December 8, 2015.

Under the sales comparison approach to value, the appraiser selected three comparable sales and one active listing located from .29 to 1.34 miles from the subject. The comparables consist of ranch style dwellings of masonry exterior construction that were 10 to 35 years old. Two comparables have crawl space foundations and two comparables have full unfinished basements. Each comparable has central air conditioning, three comparables have one or two fireplaces and each comparable has a two-car attached garage. The dwellings range in size from 1,350 to 2,319 square feet of living area and are situated on sites that contain from 12,736 to 16,383 square feet of land area. Three comparables sold from February 2013 to November 2014 for prices ranging from \$153,000 to \$215,000 or from \$93.48 to \$113.33 per square foot of living area including land. One comparable was listed for sale at \$235,000 or \$101.34 per square foot of living area including land.

The appraiser applied adjustments to the comparables for difference from the subject in land area, view, condition, room count, dwelling size, basement area, updating and other features like decks and fireplaces. The adjustments resulted in adjusted sale or listing prices ranging from \$178,800 to \$190,155. Based on these adjusted values, the appraiser concluded the subject property had an estimated market value of \$185,000 under the sales comparison approach to value.

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

The board of review submitted its "Board of Review Notes on Appeal" (Exhibit A) disclosing the total assessment for the subject property of \$67,271. The subject's assessment reflects an estimated market value of \$201,709 or \$86.87 per square foot of living area including land when applying the 2015 three-year average median level of assessment for Kankakee County of 33.35%.

In support of the subject's assessment, the board of review submitted a letter of explanation (Exhibit C) and a comparable sales grid (Exhibit D) prepared by the Manteno-Rockville Multi-Township Assessor, Lois J. Meyer. The board of review also submitted a neighborhood spreadsheet and supporting documentation prepared by the multi-township assessor. (Exhibit F)¹

In her letter, the multi-township assessor indicated she utilized two comparables (#2 and #3) from the appellant's appraisal and one additional comparable. She did not use comparable #1 from the appraisal because of the square foot difference asserting the adjustments are enormous. She argued "the current value for the subject of \$86.92 per sq. ft. which is way under all sales comps. Even if I would have used the appraisal Comp. #1 the sale price per sq. ft. for it was \$113.33."

The comparables selected by the multi-township assessor are located either 6 or 13 blocks from the subject property. The comparables consist of one-story dwellings of frame or masonry exterior construction that were built from 1961 to 1997. One comparable has a crawl space

¹ This evidence was comprised of an assessment equity analysis of one-story frame homes from the same subdivision as the subject. The Board gave this evidence no weight as it fails to address the market value overvaluation claim raised by the appellant.

foundation and two comparables have unfinished basements. The comparables have central air conditioning, one fireplace and garages that range in size from 437 to 510 square feet of building area. The dwellings range in size from 1,602 to 2,246 square feet of living area and are situated on sites that contain from 8,715 to 12,880 square feet of land area. Three comparables sold from May to November 2014 for prices ranging from \$175,000 to \$215,000 or from \$95.73 to \$109.24 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

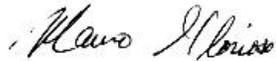
Conclusion of Law

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 most credible market value evidence contained in this record supports a reduction in the subject's assessment.

The appellant submitted an appraisal estimating the subject property has a market value of \$185,000 as of December 8, 2014. The Board gave little weight to the appraisal report. The Board finds comparable #1 used by the appellant's appraiser was considerably smaller in dwelling size and sold in February 2013, which is dated and a less reliable indicator of market value as of the subject's January 1, 2015 assessment date. The Board finds comparable #4 used by the appraiser is a dissimilar one and one-half story dwelling based on the photographs in the appraisal, unlike the subject. The Board finds the utilization of these dissimilar comparables undermine the credibility of the appraiser's final value conclusion.

The board of review submitted three comparable sales for the Board's consideration. Two of the comparables were utilized by the appellant's appraiser. Comparable #1 was of masonry exterior construction, 17 years older in age and smaller in dwelling size when compared to the subject, requiring an overall upward adjustment to its November 2014 sale price of \$175,000. Comparable #2 was of masonry exterior construction, 18 years newer in age and has a superior unfinished basement when compared to the subject, requiring significant downward adjustments to its October 2014 sale price of \$215,000. Comparable #3 was 18 years newer in age, somewhat smaller in dwelling size and has a superior unfinished basement when compared to the subject, requiring a significant overall downward adjustment to its May 2014 sale price of \$185,000. The subject's assessment reflects an estimated market value of \$201,709. After considering adjustments to the comparables for the aforementioned differences, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, the Board finds 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



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: January 16, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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