



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

APPELLANT: Dale J. & Aaron J. Harris
DOCKET NO.: 16-00138.001-R-1
PARCEL NO.: 16-17-16-202-023

The parties of record before the Property Tax Appeal Board are Dale J. & Aaron J. Harris, the appellants, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$14,433
IMPR.: \$23,863
TOTAL: \$38,296

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2016 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 part two-story and part one-story dwelling of frame construction with 2,855 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement with finished area, central air conditioning, a fireplace and an integral garage with 680 square feet of building area. The property has an 8,121 square foot site and is located in Kankakee, Kankakee Township, Kankakee County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted limited evidence in Section IV – Recent Sale Data of the Residential Appeal petition disclosing the subject property was purchased on February 20, 2015 for a price of \$114,900 and the parties to the transaction were not related. Two items of supporting documentation were also filed. A copy of the Settlement Statement was filed depicting the date and purchase price reported by the appellants and that the sellers were Randall J. Magliano and Lee R. Otsuki, as

Trustees, of the Affordable Housing Assistance Defined Benefit Plan, a Benefit Plan Trust located in Walnut Creek, CA. This document also depicts that broker's fees were paid to Coldwell Banker Residential Brokerage. A copy of a Multiple Listing Service data sheet was filed depicting that the property had an original asking price of \$124,900 and had been on the market for 64 days. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,369. The subject's assessment reflects a market value of \$148,300, land included, when using the 2016 three year average median level of assessment for Kankakee County of 33.29% as determined by the Illinois Department of Revenue.

As part of the board of review's initial submission, an extension of time to submit additional evidence was provided. Although an extension of time was granted by the Property Tax Appeal Board, no additional evidence beyond the initial submission of a Parcel Information Report and a property record card for the subject property were submitted by the board of review in support of the assessment. The Parcel Information Report includes a notation that the property sold in February 2015 for \$114,900.

In rebuttal, counsel for the appellants argued that the board of review did not dispute the recent sale of the subject property and did not provide any evidence that the recent sale was not valid. The appellants argued that the sale of the subject meets the criteria of an arm's-length transaction in that it was advertised for sale and the sale was not between related parties.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best and only evidence of market value to be the purchase of the subject property in February 2015 for a price of \$114,900. The appellants provided evidence demonstrating the sale had the elements of an arm's-length transaction. The appellants completed part of Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related and supporting documentation depicted that the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 64 days. In further support of the transaction the appellants submitted a copy of the Settlement Statement. The board of review provided no evidence to dispute the appellants' assertions concerning the sale and did not provide comparable market value evidence to dispute the February 2015 sale price of the subject property.

On this limited record, the Board finds the purchase price of \$114,900 is below the market value reflected by the assessment of \$148,300. The Property Tax Appeal Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to

refute the contention that the purchase price was reflective of market value. Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellants' request 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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

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: July 16, 2019



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Dale J. & Aaron J. Harris, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Kankakee County Board of Review
County Administration Building
189 East Court Street 1st Floor
Kankakee, IL 60901