



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

APPELLANT: Michael & Jennifer Nargang
DOCKET NO.: 16-00152.001-R-1
PARCEL NO.: 17-09-07-301-061

The parties of record before the Property Tax Appeal Board are Michael & Jennifer Nargang, the appellants; 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: \$5,074
IMPR.: \$48,286
TOTAL: \$53,360

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 two-story dwelling of frame exterior construction with 2,960 square feet of living area. The dwelling was constructed in 2005. Features of the home include a partial unfinished basement, central air conditioning and a 500 square foot garage. The property has a 10,240 square foot site and is located in Bourbonnais, Bourbonnais Township, Kankakee County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on February 21, 2014 for a price of \$132,200. The appellants completed Section IV–Recent Sale Data of the appeal petition reporting that the subject property was purchased from the Federal National Mortgage Association, the parties to the transaction were not related, the property was advertised for sale for five months by a realtor through the Multiple Listing Service and \$4,700 was spent renovating property before occupying. Additionally, the appellants submitted a copy of the

PTAX-203 Illinois Real Estate Transfer Declaration for the subject. 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 \$54,481. The subject's assessment reflects a market value of \$163,666 or \$55.29 per square foot of living area, 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.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that consist of two-story dwellings of frame exterior construction built in 2005 or 2007. The dwellings range in size from 2,912 to 3,200 square feet of living area. Features of each comparable include central air conditioning and a garage ranging in size from 400 to 600 square feet of building area. Two comparables have a fireplace. The comparables sold in January 2015 and March 2015 for prices ranging from \$172,500 to \$209,000 or from \$60.93 to \$73.09 per square foot of living area, including land. Based on the evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted a letter arguing the recent sale of the subject property was most reflective of market value as of the January 1, 2016 assessment date. In addition, the appellant noted differences in age, dwelling size, basement size and features between the subject and the board of review comparables. However, the appellant did not provide any supporting documentation.

Lastly, the appellants submitted additional sales to support the subject's sale price. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c)).

Pursuant to section 1910.66(c) of the rules of the Property Tax Appeal Board, the Board finds the comparable sales provided by the appellants are improper rebuttal evidence and will not be considered by the Board in determining the correct assessment of the subject property.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be the three comparable sales submitted by the board of review. These comparables were similar to the subject in location,

style, construction, features and age. These properties also sold most proximate in time to the January 1, 2016 assessment date. The comparables sold in January 2015 and March 2015 for prices ranging from \$172,500 to \$209,000 or from \$60.93 to \$73.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$163,666 or \$55.29 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The Board gave less weight to the subject's sale due to the fact the sale occurred in February 2014 which is dated and less reflective of market value as of the January 1, 2016 assessment date. Furthermore, after making adjustments for the differences to the comparables submitted by the board of review, the Board finds these more recent sales supports the subject's current market value as reflected by its assessment further support that the subject's 2014 sale was not reflective of market value as of the January 1, 2016, assessment date. Based on this record 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. 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: May 21, 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

Michael & Jennifer Nargang
610 Halfway Road
Bourbonnais, IL 60914

COUNTY

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