



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

APPELLANT: Sherry Blanchard
DOCKET NO.: 16-00284.001-R-1
PARCEL NO.: 06-10-13-301-008

The parties of record before the Property Tax Appeal Board are Sherry Blanchard, 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: \$8,514
IMPR.: \$25,643
TOTAL: \$34,157

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 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 one-story dwelling of vinyl exterior construction with 1,022¹ square feet of living area. The dwelling was constructed in 1994. Features of the home include a crawl space foundation, central air conditioning and a 240 square foot garage. The property has a 9,489 square foot site and is located in Momence, Ganer Township, Kankakee County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, appellant completed Section IV – Recent Sale Data of the appeal disclosing the subject property was purchased on December 7, 2011 for a price of \$80,990 or \$79.25 per square foot of living area, including land. The subject was not a sale between related parties and was advertised through the Multiple Listing Service by a realtor.

¹ The Property Tax Appeal Board finds the best evidence of the subject's dwelling size was submitted by the board of review which included a copy of the subject's property record and sketch with dimensions.

In further support of this argument, the appellant submitted information on four comparable sales that are located less than .5 of a mile from the subject. The comparables consist of one-story dwellings of vinyl, brick, or vinyl and brick exterior construction that were built from 1955 to 1996. These comparables range in size from 1,008 to 1,457 square feet of living area. The appellant failed to report dwelling size for one of the comparables. Three comparables have a crawl space foundation and one comparable has a full unfinished basement. Three comparables have central air conditioning and each comparable has a garage ranging in size from 240 to 480 square feet of building area. The comparables have sites ranging in size from 8,750 to 9,750 square feet of land area. The comparables sold from January 2016 to September 2016 for prices ranging from \$80,000 to \$129,900. Three of the comparables sold for \$67.11 to \$89.16 per square foot of living area, including land.

As to the assessment inequity argument, the appellant submitted information on three comparables located on the same street as the subject and one comparable around the block from the subject. The appellant noted the total amount of property taxes paid and the differences in property taxes paid each year for each comparable from 2012 to 2014.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$34,157. The subject's assessment reflects an estimated market value of \$102,604 or \$100.40 per square foot of living area including land area when applying the 2016 three year average median level of assessment for Kankakee County of 33.29% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$34,157 or \$33.42 per square foot of living area.

In support of the subject's assessment, the board of review submitted a letter provided by the Ganer Township Assessor stating that the only comparables similar in size to the subject that sold are over 30 years older than the subject. The board of review also submitted a grid analysis on four comparables located within 5 blocks of the subject property. These comparables consist of one-story dwellings of masonry or vinyl exterior construction that were built from 1930 to 1960. Three of the comparables have crawl space foundations and one comparable has a full unfinished basement. Each comparable has central air conditioning and a garage ranging in size from 264 to 384 square feet of building area. The dwellings range in size from 1,096 to 1,205 square feet of living area and are situated on sites that contain from 8,750 to 10,824 square feet of land area. The comparables sold in June 2015 and May 2016 for prices ranging from \$108,500 to \$114,000 or from \$91.28 to \$104.01 per square foot of living area, including land. The comparables have improvement assessments ranging from \$27,774 to \$34,232 or from \$31.53 to \$36.64 per square foot of living area.

The grid analysis and property record card of the subject property submitted by the board of review indicates that the subject sold for \$89,000 in December 2011 instead of \$80,990 as reported in Section IV of the appellant's appeal.

In rebuttal, the appellant provided information on an additional seven comparables. The appellant argued that these comparables have slightly lower taxes than the subject even though they have more square footage, larger garages and superior basement foundations.

Conclusion of Law

First, regarding the appellant's rebuttal, the Board finds this submission included evidence on new comparables that was not previously submitted. The Board finds it cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

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. Adm. Code §1910.66(c)).

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.

As to the sale of the subject property, the Board gave little weight to the subject sale in December 2011 because it sold four years prior to the subject's January 1, 2016 assessment date and less likely to be reflective of market value.

The parties submitted eight suggested comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable #2 and the board of review comparable #4 due to their superior basement foundations when compared to the subject's crawl space foundation. Less weight was also given to the appellant's comparable #3 because appellant failed to report the dwelling size so that the Board could perform a comparative analysis. Lastly, appellant's comparable #4 was considerably larger in dwelling size than the subject thus reduced weight was given.

The Board finds the best evidence of market value to be appellant's comparable #1 along with board of review comparables #1, #2 and #3. These four comparables were similar to the subject in location, dwelling size, design and most features though all are older in age. These properties sold from June 2015 to May 2016 for prices ranging from \$80,000 to \$113,000 or from \$67.11 to \$102.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$102,604 or \$100.40 per square foot of living area, including land, which falls within the range established by the best comparable sales contained in the record. After considering adjustments to the comparables for differences such as inferior age when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant failed to demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not justified.

The appellant also argued 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). 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 Board gave no weight to the appellants' tax bill analysis because this evidence does not support the inequity argument. Furthermore, this evidence does not show the subject's assessment is incorrect. The Property Tax Appeal Board plays no part in the calculation of tax bills of the subject property or the suggested comparables used by the appellants in this appeal. Section 1910.10(f) of the official rules of the Property Tax Appeal Board states:

The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of the tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)).

There were only four equity comparables which were submitted by the board of review for the Board's consideration. The Board gives less weight to the board of review comparable #4 for its superior basement foundation when compared to the subject's crawl space foundation. The Board finds the best evidence of assessment equity to be the remaining three comparables submitted by the board of review. These comparables are most similar to the subject in location, dwelling size, design and features though all are considerably older in age. These comparables had improvement assessments ranging from \$27,774 to \$31,792 or from \$31.53 to \$36.64 per square foot of living area. The subject has an improvement assessment of \$25,643 or \$33.42 per square foot of living area, which is well supported the best comparables in this record. Therefore, no reduction in the subject's assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: 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

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