



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

APPELLANT: Barbara & Salvador Contreras
DOCKET NO.: 16-00313.001-F-1
PARCEL NO.: 01-04-26-400-008

The parties of record before the Property Tax Appeal Board are Barbara and Salvador Contreras, the appellants, by attorney Jessica Hill-Magiera 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 ***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:	\$228
Homesite:	\$9,828
Residence:	\$39,944
Outbuildings:	\$0
TOTAL:	\$50,000

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 5.34 tract improved with a part 1.5-story and part 1-story dwelling of frame construction with 1,948 square feet of living area. The dwelling was constructed in 1925 and features a partial basement with 876 square feet of building area. The property is also improved with a detached garage with 800 square feet of building area. The property has a 2.26-acre homesite and 3.08 acres of farmland. The property is located in Grant Park, Yellowhead 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 April 28, 2015 for a price of \$97,000. A copy of the settlement statement provided by the appellants disclosed the property

was sold by OneWest Bank N.A. from Austin, Texas. The settlement statement disclosed that a real estate commission totaling \$4,850 was paid to Speckman Realty, Inc. Real Living and to Remax 2000. The appellants indicated on the appeal form the parties were not related and the property was advertised by "sign, internet and/or auction." 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 \$50,000. The subject has a farmland assessment of \$228, which is based on the farmland soil types and productivity indices. (See 35 ILCS 200/10-110 through 10-125). The subject's homesite and building improvements have a total assessment of \$49,772, which reflects a market value of \$149,510 or \$76.75 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 a written statement from the Yellowhead/Sumner Township Assessor, Kim Scanlon. Scanlon indicated the acquisition of the property involved a compulsory sale with the property being conveyed to the appellants via a Special Warranty Deed from OWB REO, LLC following a foreclosure. The board of review submission included a copy of a Sheriff's Report of Sale and Distribution, marked as Exhibit C8, disclosing the property was purchased at a public sale on August 20, 2014 by OneWest Bank for a price of \$133,306.42. The receipt of sale included in Exhibit C8 disclosed the bid of \$133,306.42 and that there was a deficiency totaling \$284,292.01.

In support of the assessment the board of review submitted four comparable sales identified by the township assessor that were improved with three part one-story and part two-story dwellings and one, two-story dwelling that ranged in size from 1,692 to 2,208 square feet of living area. The dwellings were built from 1870 to 1920. Each home has a basement and a garage ranging in size from 400 to 2,400 square feet of building area. Two comparables are described as having pole buildings and one comparable has a barn. These properties have sites ranging in size from 2.17 to 5 acres. Comparable #1 has a 1.27-acre homesite and 3.73 acres of farmland. The sales occurred from March 2014 to December 2015 for prices ranging from \$150,000 to \$199,000 or from \$80.16 to \$117.61 per square foot of living area, inclusive of the land.

The board of review requested the assessment be affirmed.

The appellants' counsel submitted rebuttal comments contending the board of review did not dispute the recent sale of the subject property. Counsel also critiqued the sales presented by the board of review.

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 record disclosed the subject property was purchased by the appellants from a bank following a foreclosure for a price of \$97,000 or \$49.79 per square foot of living area, inclusive of the land. The board of review submitted information on four comparable sales with varying degrees of similarity to the subject property that sold in 2014 and 2015 for prices ranging from \$150,000 to \$199,000 or from \$80.16 to \$117.61 per square foot of living area, inclusive of the land. The Board finds the subject's purchase price is significantly below the prices of the sales presented by the board of review supporting the conclusion the price is not representative of fair cash value as of the assessment date at issue.

The Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were relatively similar to the subject in style, construction, features, age and land area. The subject's assessment for the homesite and related improvements, exclusive of the farmland, reflects a market value of \$149,510 or \$76.75 per square foot of living area, including land, which is below the range established by the board of review comparable sales. The Board finds that board of review sales #2 through #4 have sites ranging in size from 2.17 to 4.26 acres, none of which is farmland. These three properties sold for prices ranging from \$150,000 to \$190,000 or from \$80.16 to \$105.56 per square foot of living area, including land. These three sales demonstrate the subject's homesite and related improvements, including the dwelling, are not overvalued at \$149,510 or \$76.75 per square foot of living area inclusive of the 2.26-acre homesite. Based on this record the Board finds the subject's assessment as determined by the board of review is correct 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: October 15, 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

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