



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

APPELLANT: Steve & Cole J. Briggs  
DOCKET NO.: 16-00314.001-R-1  
PARCEL NO.: 01-04-05-203-003

The parties of record before the Property Tax Appeal Board are Steve & Cole J. Briggs, 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:** \$3,776  
**IMPR.:** \$29,612  
**TOTAL:** \$33,388

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 2-story dwelling of frame construction with 2,600 square feet of living area. The dwelling was constructed in 1967. Features of the home include a full unfinished basement, central air conditioning, two garages containing either 396 or 440 square feet of building area and a 1,280 square foot pole building. The property has an 11,818 square foot site and is located in Beecher, Yellowhead Township, Kankakee County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants completed Section IV of the residential appeal petition disclosing the subject property was purchased on March 13, 2015 for a price of \$85,000. The appellants counsel reported that the subject property was purchased from the owner of record which was Freddie Mac Homesteps as reported in the Settlement Statement submitted by the appellants. Also, the parties to the transaction were not related and the property was advertised by a realtor through the Multiple

Listing Service. Additionally, the Multiple Listing Service (MLS) sheet submitted by the appellant indicated the subject property was listed on the market for 374 days. A copy of the Settlement Statement reflects the purchase price and date of sale. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,000. The subject's assessment reflects a market value of \$102,133 or \$39.28 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 response to the appellants' appeal, the board of review submitted information provided by the Yellowhead/Sumner Township Assessor. The assessor explained in the memorandum that the acquisition of the subject property involved a compulsory sale and noted a statutory reference on "comparable sales". In addition, the assessor submitted copies of a sheriff's sale of the subject property dated August 21, 2013.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located either 4.9 or 5.2 miles from the subject property. The comparable properties consist of a part 1-story and part 1.5-story and three, 2-story dwellings of frame construction ranging in size from 1,796 to 2,028 square feet of living area. The dwellings were built from 1890 to 1906. The comparables each have an unfinished basement and central air conditioning. In addition, one comparable has a fireplace, one comparable has a 968 square foot in-ground swimming pool and three comparables have a garage ranging in size from 396 to 528 square feet of building area. The comparables have sites ranging in size from 10,509 to 36,941. The comparables sold from May 2013 to February 2016 for prices ranging from \$101,000 to \$180,000 or from \$52.60 to \$99.60 per square foot of living area, including land.

In written rebuttal, the appellants' counsel contends the board of review evidence is not responsive nor relevant to the basis of the appeal. In addition, counsel for the appellants critiqued the board of review comparables and noted differences in location, dwelling size, age and features when compared to the subject.

### **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 evidence of market value to be the purchase of the subject property in April 2015 for a price of \$85,000. The appellants provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellants completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property had been advertised on the open market with the Multiple Listing Service and it had been on the

market for 374 days. In further support of the transaction, the appellants submitted a copy of Multiple Listing Service (MLS) listing sheet. The Board finds the purchase price is below the market value reflected by the assessment. The 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. The Board also finds the board of review comparable sales were significantly older in age and smaller in dwelling size when compared to the subject. Furthermore, board of review comparable #2 has a significantly larger land area and comparables #3 and #4 sold in 2013 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. Based on this record the Board finds the subject property had a market value of \$85,000 as of January 1, 2016. Since market value has been determined the 2016 three-year average median level of assessment for Kankakee County of 33.29% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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.

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Chairman



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Member

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Member



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Member

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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: September 17, 2019



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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

Steve & Cole J Briggs, 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