



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

APPELLANT: Dustin & Tricia Kooy
DOCKET NO.: 16-00317.001-R-1
PARCEL NO.: 03-02-16-300-085

The parties of record before the Property Tax Appeal Board are Dustin & Tricia Kooy, the appellant, 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: \$5,844
IMPR.: \$19,570
TOTAL: \$25,414

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 two-story dwelling of frame and masonry exterior construction with 1,292 square feet of living area.¹ The dwelling was constructed in 1997. Features of the home include a crawl space foundation, central air conditioning and a 252 square foot garage. The property has a 2,736 square foot site and is located in Manteno, Manteno Township, Kankakee County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in January 2016 for a price of

¹ The parties differ slightly as to the size of the subject's dwelling. The Board finds the best evidence of size was presented by the board of review located in the property record card and the slight discrepancy will not impact the Board's decision in this appeal.

\$76,250. The appellant partially completed Section IV–Recent Sale Data of the appeal petition reporting that the subject property was purchased from the owner of record which was U.S. Bank Trust as reported in the Settlement Statement submitted by the appellant. 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 Sheet submitted by the appellant indicated the subject property was listed on the market for 190 days. The listing sheet also depicted the original asking price was \$114,900 then reduced to \$89,900 and subsequently sold for \$76,250. A copy of the Settlement Statement reflects the purchase price, the date of sale and the distribution of broker's fees to two entities. The appellant's attorney also submitted a brief in support of the appeal. Based on this evidence, the appellant 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 \$44,943. The subject's assessment reflects a market value of \$134,842 or \$104.37 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Kankakee County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .02 of a mile to 2.7 miles from the subject. The comparables consist of one, two-story dwelling and three, one-story dwellings of frame or frame and masonry exterior construction built from 1990 to 1997. The dwellings range in size from 1,247 to 1,665 square feet of above grade living area and are situated on lots ranging from 3,640 to 7,500 square feet of land area. Features of each comparable include central air conditioning, two comparables with a fireplace and each comparable with a garage ranging in size from 240 to 546 square feet of building area. The comparables sold from August 2015 to December 2015 for prices ranging from \$128,900 to \$158,000 or from \$90.10 to \$110.80 per square foot of living area, including land. In addition, the board of review submitted copies of property record cards for the subject and comparables along with the statutory reference on “compulsory sales” at the assessor's level, a special warranty deed and the PTAX-203 Illinois Real Estate Transfer Declaration for the subject property indicating that the property was advertised prior to the sale and was a Bank REO (real estate owned) property. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant's attorney submitted a brief in which it was asserted that since the board of review did not dispute the recent sale of the subject property or contest its validity, the board of review's evidence is neither responsive or relevant to the basis of the appeal. Counsel also submitted copies of supporting statutory references and a copy of a Property Tax Appeal Board Decision rendered in Docket No. 15-01358.001-R-1 in support of the contention.

Conclusion of Law

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 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 January 2016 for a price of \$76,250. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant partially completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 190 days. The Board finds the purchase price of \$76,250 is below the market value of \$134,842 as reflected by the assessment. The Board finds the board of review did not adequately 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. Furthermore, the Property Tax Appeal Board gave less weight to the board of review comparable sales as these sales do not overcome the subject's arm's-length sale price. Based on this record the Board finds the subject property had a market value of \$76,250 as of January 1, 2016. Since market value has been determined the 2016 three-year average median level of assessment for Kankakee County of 33.33% 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.

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

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