



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

APPELLANT: Jose Jazo
DOCKET NO.: 16-00318.001-R-1
PARCEL NO.: 03-02-16-411-006

The parties of record before the Property Tax Appeal Board are Jose Jazo, 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: \$9,530
IMPR.: \$469
TOTAL: \$9,999

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 frame exterior construction with 1,332 square feet of living area.¹ The dwelling was constructed in 1946. Features of the home include a slab foundation, central air conditioning² and a 288 square foot garage. The property has an 11,858 square foot site and is located in Manteno, Manteno Township, Kankakee County.

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.

² The MLS listing sheet submitted by the appellant indicates the subject has central air conditioning despite that the property record card does not include this feature.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in December 2015 for a price of \$30,000. 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 the Secretary of Housing and Urban Development 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 being sold "as is", had plumbing issues and was listed on the market for 88 days. The listing sheet also depicted the original asking price was \$47,250 and subsequently sold for \$30,000. A copy of the Settlement Statement reflects the purchase price and the date of sale. 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 \$34,062. The subject's assessment reflects a market value of \$102,196 or \$76.73 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 within .7 of a mile from the subject. The comparables consist of one-story dwellings of frame exterior construction built from 1941 to 1968. The dwellings range in size from 888 to 1,278 square feet of above grade living area and are situated on lots ranging from 5005 to 12,000 square feet of land area. Features of each comparable include central air conditioning, one comparable with a fireplace and three comparables with a garage ranging in size from 280 to 400 square feet of building area. The comparables sold from June 2015 to December 2015 for prices ranging from \$90,000 to \$130,000 or from \$89.98 to \$143.81 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 in lieu of foreclosure and the PTAX-203 Illinois Real Estate Transfer Declaration for the subject property indicating the seller was a financial institution or government agency but that the property was advertised prior to the sale. 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 December 2015 for a price of \$30,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant 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 88 days. In further support of the transaction the appellant submitted a copy of the MLS sheet indicating that the subject had plumbing issues and was being sold "as is." The Board finds the purchase price of \$30,000 is below the market value of \$102,196 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 \$30,000 as of January 1, 2016. Since market value has been determined the 2016 three-year average median level of assessment for Kankakee County of 33.33% 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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