



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

APPELLANT: Dustin & Tricia Kooy  
DOCKET NO.: 16-00319.001-R-1  
PARCEL NO.: 03-02-15-309-019

The parties of record before the Property Tax Appeal Board are Dustin & Tricia Kooy, 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 **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:** \$9,530  
**IMPR.:** \$30,153  
**TOTAL:** \$39,683

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 two-story dwelling of frame exterior construction with 1,526 square feet of living area.<sup>1</sup> The dwelling was constructed in 1905. Features of the home include a crawl space foundation and central air conditioning.<sup>2</sup> The property has a 6,000 square foot site and is located in Manteno, Manteno Township, Kankakee County.

The appellants' appeal is based on overvaluation. In support of this argument the submitted evidence disclosing the subject property was purchased on December 14, 2015 for a price of \$62,570. The appellants completed Section IV–Recent Sale Data of the appeal petition reporting

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<sup>1</sup> The parties differ slightly as to the size of the subject's dwelling. The Board finds the discrepancy will not impact the Board's decision in this appeal.

<sup>2</sup> The subject's property record card disclosed that a detached garage was constructed in 2016.

that the subject property was purchased from the owner of record which was the Federal National Mortgage Association 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 Sheet submitted by the appellant indicated the subject property was listed on the market for 134 days. A copy of the Settlement Statement reflects the purchase price, date of sale and the distribution of broker's fees to two entities. 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 \$39,683. The subject's assessment reflects a market value of \$119,061 or \$78.02 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 .6 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction built from 1900 to 1920. The dwellings range in size from 1,485 to 1,704 square feet of above grade living area and are situated on lots ranging in size from 6,400 to 10,080 square feet of land area. Features of each comparable include central air conditioning and a garage ranging in size from 484 to 720 square feet of building area. The comparables sold from March 2015 to May 2015 for prices ranging from \$128,500 to \$163,000 or from \$86.53 to \$99.50 per square foot of living area, including land. In addition, property record cards were submitted on the subject and the comparable sales submitted by the board of review. In further support, the board of review submitted copies that included a statutory reference on "comparable sales", a sheriff's sale, special warranty deed and PTAX-203 Real Estate Transfer Declaration of the subject property. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellants' 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 was 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 her contention.

### **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 Board finds the evidence disclosed that the appellants' purchased the subject property on December 14, 2015 for a price of \$62,750 from The Federal National Mortgage Association (Fannie Mae). 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 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 134 days. In further support of the transaction the appellants submitted a copy of the settlement statement. The Board finds, however, the fact the property was sold by Fannie Mae calls into question whether the purchase price is reflective of fair cash value. The Board finds the board of review provided four sales similar to the subject property in location, style, age and features with the exception that each comparable has a garage and two of the comparables have basements. These properties sold during 2015 for prices ranging from \$128,500 to \$163,000 or from \$86.53 to \$99.50 per square foot of living area, including land. The Board finds these sales demonstrate the subject's purchase price of \$62,500 or \$41.00 per square foot of living area, land included, is not representative of fair cash value. The Board finds that the subject's assessment reflecting market value of \$119,061 or \$78.00 per square foot of living area, including land, is well supported after considering the sales provided by the board of review.

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: May 21, 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

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