



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

APPELLANT: Roy Quanstrom  
DOCKET NO.: 16-01466.001-R-1  
PARCEL NO.: 17-09-18-380-019

The parties of record before the Property Tax Appeal Board are Roy Quanstrom, the appellant; 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:** \$5,008  
**IMPR.:** \$93,826  
**TOTAL:** \$98,834

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 part one-story and part two-story townhouse in a Plan Unit Development of frame-siding exterior construction containing 2,308 square feet of living area. The dwelling was constructed in 2013. Features of the dwelling include central air conditioning, a fireplace and a 2-car garage. The property is located in Bourbonnais, Kankakee Township, Kankakee County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within the same subdivision as the subject and with substantially similar characteristics as the subject. The comparables are described as part one-story and part two-story dwellings of frame-siding exterior construction each containing 2,308 square feet of living area. The dwellings were constructed from 2013 to 2015 and each features central air conditioning, a fireplace and a 2-car garage. The comparables sold from February 2013 to May 2015 for prices ranging from \$303,674 to \$343,715 or from

\$131.57 to \$148.92 per square foot of living area including land. The appellant also submitted a narrative brief claiming that similar homes have received a reduction in their assessment while the subject's assessment increased. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,834. The subject's assessment reflects a market value of \$296,888 or \$128.63 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 information on the same four comparable sales as submitted by the appellant. The four comparables are similar to the subject in location, design, age, dwelling size and features. The board of review also submitted a brief along with a narrative letter prepared by the township assessor. The board of review argued that the subject property received the benefit of a reduced assessment for first two years after purchase based on the sale price. However, in the third year, the subject's assessment was increased to reflect the increase of the subject's market value and bring the subject in line with other similar properties. Finally, the board of review submitted property record cards for the subject along with the four comparables as well as GIS maps of the individual properties and the subdivision. Based on this evidence, the board of review requested a confirmation of the subject's total assessment.

### **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 proven 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted the same four suggested sale comparables with substantial degrees of similarity to the subject property for consideration. The Board gave less weight to comparables #1 and #2 based on their sales occurring in February 2013, which is less proximate in time and thus less indicative of the market value as of the subject's January 1, 2016 assessment date. The Board finds the best evidence of market value to be comparable sales #3 and #4. These most similar comparables sold for \$303,674 and \$335,516 or for \$131.57 and \$145.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$296,888 or \$128.63 per square foot of living area, including land, which is less than the best comparable sales in this record. Based on this evidence, the Board finds that the subject is not overvalued 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: November 19, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Roy Quanstrom  
719 Arbor Pkwy Unit C  
Bourbonnais, IL 60914

COUNTY

Kankakee County Board of Review  
County Administration Building  
189 East Court Street 1st Floor  
Kankakee, IL 60901