



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

APPELLANT: John & Megan Froehner
DOCKET NO.: 17-00140.001-R-1
PARCEL NO.: 03-02-16-307-012

The parties of record before the Property Tax Appeal Board are John & Megan Froehner, the appellants; 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: \$12,698
IMPR.: \$66,509
TOTAL: \$79,207

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 2017 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 two-story and part one-story dwelling of frame construction with 1,992 square feet of living area. The dwelling was constructed in 2004. Features of the home include an unfinished basement, central air conditioning and a 670 square foot garage. The property has a 16,914 square foot site and is located in Manteno, Manteno Township, Kankakee County.

The appellants contend overvaluation and a contention of law as the bases of the appeal. The appellants only reference regarding a contention of law was a request to have their 2016 decision from the Property Tax Appeal Board carried forward to the 2017 tax year, even though the 2016 and 2017 tax years are not within the same general assessment period as required by section 16-185 of the Property Tax Code. (35 ILCS 200/16-160). In support of the overvaluation argument the appellants submitted information on four comparable sales that were located within 3 blocks from the subject property. The comparables consisted of 2, one-story dwellings and 2, part two-

story and part one-story dwellings of frame construction that contained from 1,484 to 2,152 square feet of living area. The homes were built from 1996 to 2004. Two of the comparables had unfinished basements, one had a partially finished basement and one had a crawl-space foundation. The comparables had other features with varying degrees of similarity to the subject. Comparable #2 had a swimming pool. The comparables sold from March to October 2016 for prices ranging from \$205,000 to \$240,000 or from \$95.26 to \$161.73 per square foot of living area, including land. Based on this evidence the appellants requested the subject's assessment be reduced to \$76,212.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,207. The subject's assessment reflects a market value of \$237,645 or \$119.30 per square foot of living area, land included, when using the 2017 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 the same four comparable sales submitted by the appellants. The board of review disclosed that the appellants' comparable sale #2 was a private sale and was not advertised for sale.

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.

As an initial matter regarding the appellants' request to have the 2016 Property Tax Appeal Board's decision be rolled over to the tax year 2017, the Board finds the subject of the appeal is not subject to the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the **general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The appellants acknowledged that the 2017 tax year is not within the same general assessment period as the 2016 tax year. Therefore, the Board finds the subject is not entitled to the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The Board finds the only evidence of market value to be the appellants' comparable sales. The Board gave less weight to the appellants' comparable sale #2, due its sale being a private sale that was not advertised, which calls into question the arm's-length nature of the sale transaction. The Board finds the remaining comparables were similar to the subject in location and some features, however, two were dissimilar one-story dwellings and one had an inferior crawl-space foundation, unlike the subject. The remaining comparables sold from March to July 2016 for prices ranging from \$205,000 to \$240,000 or from \$95.26 to \$161.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$237,645 or \$119.30 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. Based on this evidence the Board finds 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: April 21, 2020



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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