



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

APPELLANT: Marisol Ash/Olmedo Brothers LLC
DOCKET NO.: 17-00196.001-R-1
PARCEL NO.: 16-09-32-109-010

The parties of record before the Property Tax Appeal Board are Marisol Ash/Olmedo Brothers LLC, the appellant, by attorney Jessica Hill-Magiera 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: \$2,317
IMPR.: \$2,514
TOTAL: \$4,831

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 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 is improved with a two-story dwelling of masonry and frame construction with 896 square feet of ground area. The dwelling was constructed in 1946 with a second story addition in 1975. The property has a full unfinished basement and a detached garage with 480 square feet of building area. The subject property has a 6,800 square foot site and is located in Kankakee, Kankakee 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 on April 18, 2016 for a price of \$14,495. A copy of the closing statement provided by the appellant indicated the seller was Deutsch Bank National Trust Co. and disclosed that \$2,500 was paid for broker fees. The appellant indicated the parties were not related and the property had been advertised for sale in the multiple listing service. The appellant also submitted a copy of the listing disclosing the

subject property was listed for sale on December 29, 2015 for a price of \$25,500 and the property was REO/Lender Owned. The listing statement disclosed the subject was an “auction property”, the property was sold “as is” and the seller would not activate the utilities. Based on this evidence, the appellant requested the subject's assessment be reduced to \$4,831.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,199. The subject's assessment reflects a market value of \$60,603 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 a copy of the subject's property record card and a statement from Assistant State's Attorney that the board of review and township assessor have made an accurate and equitable assessment of the subject property. The board of review submission also included a statement that the property was purchased at auction and was not arm's length. The board of review contends such evidence does not constitute an indication of assessed valuation.

In rebuttal, the appellant's counsel submitted a statement that the board of review submitted no evidence that the sale was not valid.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. The Property Tax Appeal Board is not to afford *prima facie* correctness to the decision of the board of review. Western Illinois Power Co-op. v. Property Tax Appeal Board, 29 Ill.App.3d 16, 23 (4th Dist. 1975). A taxpayer seeking review before the Property Tax Appeal Board from a decision of the board of review does not have the burden of overcoming any presumption that the assessed value is correct. Mead v. Board of Review of McHenry County, 143 Ill.App.3d 1088, 1094 (2nd Dist. 1986). 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the purchase of the subject property in April 2016 for a price of \$14,495. Although the property sold at auction and was REO/Lender Owned, the evidence disclosed the parties were not related and the property had been on the market beginning on December 29, 2015. The listing provided by the appellant also raised issues as to the condition of the home at the time of sale as the property sold “as is” and the owner would not activate the utilities. The Property Tax Appeal Board finds the board of review did not present any alternative evidence or market data supporting the assessment or to refute the contention that the purchase is reflective of market value as of the assessment date at issue. Additionally, a copy of the subject's property record card provided by the board of review had no calculations depicting how the property was valued. Based on this record the Board finds a reduction in the subject's assessment is 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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APPELLANT

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COUNTY

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