



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

APPELLANT: Dustin & Tricia Kooy
DOCKET NO.: 17-00222.001-R-1
PARCEL NO.: 17-09-18-303-005

The parties of record before the Property Tax Appeal Board are Dustin & Tricia Kooy, the appellants, 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 **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: \$5,202
IMPR.: \$43,480
TOTAL: \$48,682

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 consists of a one-story dwelling of frame construction with 1,428 square feet of living area.¹ The dwelling was constructed in 1975. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 528 square foot attached garage. The property has a 9,690 square foot site and is located in Bourbonnais Township, Bourbonnais County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased in November 2016 for a price of \$80,550, the parties to the transaction were not related and the property was sold by a realtor through the Multiple Listing Service. Two items of supporting documentation were also filed.

¹ The parties differ as to the size of the subject. The Board finds the best evidence of size was the property record card submitted by the board of review.

A copy of the Settlement Statement was filed depicting the date and purchase price reported by the appellant. This document also depicts that broker's fees were paid to two entities. A copy of a Multiple Listing Service (MLS) data sheet was filed depicting that the subject property had an original asking price of \$89,900 and sold for \$80,550 after having been on the market for 26 days. The Settlement Statement and MLS data sheet also depicts the seller as a Bank REO (real estate owned). 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 \$48,682. The subject's assessment reflects a market value of \$146,061 or \$102.28 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 response to the appeal, the township assessor on behalf of the board of review argued the subject is a rental property that has been rehabbed. The subject's property record card indicates a permit was issued on 11/16/2016 for remodeling. The assessor also asserted the subject sale was not an arm's length transaction because the Real Estate Transfer Declaration shows as a special warranty deed.

In support of the subject's assessment, the township assessor submitted information on three comparable sales described as one-story dwellings of masonry, frame, or frame and brick exterior construction ranging in size from 1,248 to 1,673 square feet of living area. The dwellings were constructed from 1973 to 1987. Each comparable has a crawl space foundation, central air conditioning and an attached two-car garage ranging in size from 380 to 576 square feet of building area. The properties are situated on sites ranging in size from 9,615 to 11,131 square feet of land area. The comparables sold from August 2015 to August 2016 for prices ranging from \$129,000 to \$170,000 or from \$101.61 to \$111.37 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

In rebuttal, counsel for the appellants argued that the board of review did not dispute the recent sale of the subject property and did not provide any evidence that the recent sale was not valid. The appellants argued that the sale of the subject meets the criteria of an arm's-length transaction in that it was advertised for sale and the sale was not between related parties.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board gave less weight to the sale price of the subject property due to the fact the subject was renovated after the sale and prior to the subject being occupied. The sale price was not reflective of the subject's updated condition. The appellant failed to complete Section IV - Recent Sale Data of the appeal which may have disclosed, the amount of renovation costs spent prior to the subject being occupied.

The Board finds the best evidence of market value in the record to be board of review comparable sales. These comparables were relatively similar to the subject in location, style, construction, features, age and land area, although comparable #3 is 12 years newer than the subject. The comparables sold from August 2015 to August 2016 for prices ranging from \$129,000 to \$170,000 or from \$101.61 to \$111.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$146,061 or \$102.28 per square foot of living area, including land, which falls within the range of the comparable sales in this record. The Board further finds this evidence demonstrates the subject's sale price of \$80,550 or \$62.96 per square foot of living area, including land, was not reflective of market value. Based on this record 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

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

APPELLANT

Dustin & Tricia Kooy, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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