



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

APPELLANT: Dustin & Tricia Kooy
DOCKET NO.: 17-00224.001-R-1
PARCEL NO.: 17-09-17-106-004

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.: \$41,407
TOTAL: \$46,609

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 bi-level dwelling of frame construction with 1,728 square feet of living area which includes the finished lower level. The dwelling was constructed in 1979. Features of the home include central air conditioning and an attached two-car garage with 480 square feet of building area. The property has an 8,626 square foot site and is located in Bourbonnais, Bourbonnais Township, Kankakee County.¹

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted evidence disclosing the subject was purchased on June 22, 2016 for \$75,852. The appellants completed Section IV of the Residential Appeal Form disclosing that the property was purchased from the owner of record. It was not a sale between related parties. It was listed with

¹ The appellants failed to provide any descriptive information about the subject property. All descriptive data was drawn from evidence presented by the board of review.

a realtor and advertised for sale through the Multiple Listing Service but days on market was not disclosed. The HUD-1 Settlement Statement submitted by the appellants shows no broker's commissions were paid and the seller was Wells Fargo Bank. The appellants submitted a copy of a purchase contract from Auction.com that indicated the subject was purchased at auction. The contract confirmed the subject's purchase price of \$75,582. The appellants' attorney also submitted a brief in support of her argument. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price of \$75,852 or \$43.90 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,609. The subject's assessment reflects a market value of approximately \$139,841 or \$80.93 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 board of review argued the subject sale is not an arm's length transaction and after the purchase, the subject has been rehabbed and used as a rental property. The board of review submitted a copy of the subject's Zillow listing along with photographs of the interior and exterior of the subject.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within same neighborhood as the subject. The comparables are situated on sites ranging in size from 8,156 to 10,710 square feet of land area and improved with tri-level dwellings of frame construction that were built from 1974 to 1980. The dwellings range in size from 1,644 to 2,016 square feet of living area which includes their finished lower levels. Features of each comparable include central air conditioning and a garage ranging in size from 484 to 768 square feet of building area. One comparable has a fireplace. The comparables sold from June 2015 to August 2016 for prices ranging from \$165,000 to \$212,500 or from \$91.27 to \$106.25 per square foot of living area, including land. The board of review submitted property record cards and exterior photographs for their comparables. Based on the evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellants' attorney submitted a brief in which she contends that since the board of review did not dispute the recent sale of the subject property or contest its validity and did not submit evidence to dispute the appellants' request for a reduction.

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 have not met 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 at auction on June 22, 2016 for a price of \$75,852 from Wells Fargo Bank. The Board gave less

weight to the subject's sale as it sold at auction and was not advertised for sale in the traditional sense, calling into question the arm's length nature of the transaction. Additionally, the settlement statement submitted by the appellants disclosed that no broker's commissions were paid, indicating that no brokers were involved in the sale and the appellants did not disclose how long the subject was exposed to the market which further supports the subject was not advertised for sale in the traditional sense. The Board also finds the fact that the property was sold by a financial institution calls into question whether the purchase price is reflective of fair cash value. The Board finds the board of review provided three sales similar to the subject property in location, age, dwelling size and most features. These properties sold from June 2015 to August 2016 for prices ranging from \$165,000 to \$212,500 or from \$91.27 to \$106.25 per square foot of living area, including land. The Board finds these sales demonstrate the subject's purchase price of \$75,852 or \$43.90 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 \$139,841 or \$80.93 per square foot of living area, including land, is supported after considering the sales provided by the board of review and the fact that the subject was rehabbed after the purchase in June 2016.

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: July 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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