



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

APPELLANT: John Froehner
DOCKET NO.: 18-00928.001-R-1
PARCEL NO.: 03-02-16-307-012

The parties of record before the Property Tax Appeal Board are John Froehner, 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: \$12,825
IMPR.: \$68,734
TOTAL: \$81,559

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 2018 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 appellant contends improvement assessment inequity and a contention of law as the bases of the appeal. The appellant's submission did not reference the contention of law that the appellant was arguing, and the appellant failed to submit a legal brief addressing the contention of law. Therefore, the Board will only analyze the appellant's appeal as an assessment inequity argument. In support of the improvement assessment inequity argument, the appellant submitted information on three equity comparables that were located within 2 blocks from the subject property. The comparables consisted of part two-story and part one-story dwellings of frame

construction that contained from 1,951 to 2,190 square feet of living area. The homes were built in 2004 or 2005. The comparables had unfinished basements and other features with varying degrees of similarity to the subject. Comparable #3 had a swimming pool. The comparables had improvement assessments ranging from \$59,451 to \$65,051 or from \$29.70 to \$30.47 per square foot of living area.

The appellant's submission included a narrative in which the appellant argued that without a reduction the subject's 2018 assessment will increase over 11.2% from the subject's 2016 assessment of \$73,370.

Based on this evidence the appellant 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 \$81,559. The subject property has an improvement assessment of \$68,734 or \$34.51 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables that were located within 1 block from the subject property. The comparables consisted of part two-story and part one-story dwellings of frame construction that contained from 994 to 1,499 square feet of living area. The homes were built from 2004 to 2009. The comparables had unfinished basements and other features with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$62,140 to \$67,876 or from \$30.58 to \$37.00 per square foot of living area.

The board of review submitted a brief in which it disclosed that the subject has a small area of finished attic above the garage.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparables for the Board's consideration. The Board finds all of the comparables were similar to the subject in location, style, exterior construction, and most features. These comparables had improvement assessments that ranged from \$59,451 to \$67,876 or from \$29.70 to \$37.00 per square foot of living area. The subject's improvement assessment of 68,734 or \$34.51 per square foot of living area falls slightly above the range established by the best comparables in this record on a total improvement assessment basis, but within the range on a per square foot basis. After adjusting the comparables for differences when compared to the subject, such as the finished attic above the garage, the Board finds the

subject's improvement assessment is supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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

John Froehner
811 Poe Street
Manteno, IL 60950

COUNTY

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