



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

APPELLANT: Dustin Kooy, Duncan Homes
DOCKET NO.: 18-01238.001-R-1
PARCEL NO.: 17-09-18-208-015

The parties of record before the Property Tax Appeal Board are Dustin Kooy, Duncan Homes, the appellant, by Jessica Hill-Magiera, Attorney at Law 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: \$4,266
IMPR.: \$35,453
TOTAL: \$39,719

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 one-story dwelling of frame exterior construction with 1,516 square feet of living area.¹ The dwelling was constructed in 1961. Features of the home include a concrete slab foundation, central air conditioning and a 288 square foot garage. The property has an approximately 6,983 square foot site and is located within Belle Aire 1st Addition subdivision in Bourbonnais, Bourbonnais Township, Kankakee County.

¹ The parties differ as to the dwelling size and descriptive details of the subject property. The listing sheet provided by the appellant depicts the subject's dwelling size as estimated at 960 square feet of living area and the property record card provided by the board of review depicts the subject's dwelling size as 1,516 square feet of living area. The Board finds the best evidence of the description of the subject was presented by the board of review located in the property record card which contained a schematic diagram and measurements of the subject's size and also included the age and features of the dwelling.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on September 27, 2018 for a price of \$75,000. The appellant partially completed Section IV - Recent Sale Data of the appeal disclosing the subject property was purchased from the owner of record, the parties to the transaction were not related and the property was advertised using a realtor. The appellant also provided a copy of the Multiple Listing Service (MLS) sheet which identified the property as being a Fannie Mae HomePath property that was the subject matter of a foreclosure, REO/Lender Owned and on the market for 14 days. A copy of the Settlement Statement reflects the purchase price, date of sale and disclosed the seller was Federal National Mortgage Association (Fannie Mae) and that commissions were paid to two realty agencies.

In further support of the overvaluation claim, the appellant provided a grid analysis of three comparable sales that contained no descriptive information other than the sale dates, sale prices and that each comparable is located in Bourbonnais, along with MLS sheets associated with the sales of each of these properties. The MLS sheets described the comparables as having sites that range in size from 7,020 to 10,150 square feet of land area. The comparables are improved with one-story dwellings of aluminum or vinyl siding exterior construction ranging in size from 792 to 1,316 square feet of living area. The dwellings were constructed from 1960 to 1968. Each comparable has a concrete slab or a crawl space foundation and central air conditioning. The listing sheet for comparable #2 also depicts a two-car garage and noted the property "needs work." The comparables sold from July 2017 to November 2018 for prices ranging from \$65,000 to \$77,000 or from \$52.43 to \$83.24 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$22,998 reflecting a market value of approximately \$69,001 when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,719. The subject's assessment reflects a market value of \$119,240 or \$78.65 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Kankakee County of 33.31% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a letter and property record cards on six comparable sales, three of which are shown in a grid analysis prepared by the township assessor.² The property record cards disclosed that each property is located in Bourbonnais and within Belle Aire 1st Addition, 2nd Addition or 3rd Addition subdivisions. The comparables have sites that range in size from approximately 6,996 to 10,181 square feet of land area. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 1,284 to 1,664 square feet of living area. The dwellings were constructed in either 1957 or 1969. Each comparable has a concrete slab, crawl space or a part crawl space and a part concrete slab foundation, central air conditioning and a garage ranging in size from 480 to 672 square feet of building area. Two comparables each have one or two fireplaces. The properties sold from January 2017 to November 2018 for prices

² For ease of reading the Property Tax Appeal Board has numbered parcels 17-09-202-013, 17-09-207-034 and 17-09-18-204-011 as board of review comparable numbers #4, #5 and #6, respectively.

ranging from \$109,000 to \$168,900 or from \$84.89 to \$126.53 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant asserted that the board of review has not disputed or commented on any of the comparable sales submitted by the appellant. Counsel argued that the board of review's failure to respond or object to the appellant's comparable sales should serve as an admission that the appellant's comparable sales are valid and should be considered in determining a fair market value. Counsel also argued that the board of review comparable sales are dissimilar to the subject in various ways, including square footage and garage size/type and contended the subject's assessment should be reduced.

Conclusion of Law

The appellant contends 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 appellant has 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 appellant purchased the subject property on September 27, 2018 for a price of \$75,000. The Board gives less weight to the sale of the subject property as the evidence disclosed the property was the subject matter of a foreclosure and was sold by Federal National Mortgage Association, which calls into question the arms-length nature of transaction and whether the purchase price of \$75,000 or \$49.47 per square foot of living area using 1,516 square feet, land included, is indicative of fair cash value.

The parties presented nine suggested comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables, along with board of review comparables #2, #3 and #4 due to their smaller dwelling sizes when compared to the subject and/or lack of a garage.

The Board finds the best evidence of market value in the record to be board of review comparables #1, #5 and #6. These comparables are similar to the subject in location, dwelling size, design, age and features. They sold from January 2017 to November 2018 for prices ranging from \$121,000 to \$168,900 or from \$85.27 to \$102.73 per square foot of living area, land included. The Board finds these sales demonstrate the subject's purchase price of \$75,000 or \$49.47 per square foot of living area, land included, is not representative of fair cash value. The subject's assessment reflects a market value of \$119,240 or \$78.65 per square foot of living area, including land, which is below the best comparable sales in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported. Therefore, based on this record, the Board finds no 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: February 16, 2021



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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