



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

APPELLANT: Dustin & Tricia Kooy
DOCKET NO.: 18-01240.001-R-1
PARCEL NO.: 17-09-18-402-001

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 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: \$5,332
IMPR.: \$23,298
TOTAL: \$28,630

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 2020 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 aluminum siding exterior construction with 1,400 square feet of living area.¹ The dwelling was constructed in 1956. Features of the home include a crawl space foundation, central air conditioning and an attached two-car garage containing 520 square feet of building area. The property has an approximately 10,125 square foot site and is located in Bourbonnais, Bourbonnais Township, Kankakee County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants partially completed Section IV – Recent Sale Data and reported that the subject

¹ The appellants failed to complete Section III – Description of Property; all descriptive data has been drawn from a listing sheet provided with the appeal and the property record card provided by the board of review. The listing sheet, property record card and board of review grid analysis differ as to the site size of the subject property. The Board finds this discrepancy will not impact the Board's decision in this appeal.

property was purchased on July 8, 2018 for a price of \$85,900. The appellants further reported that the parties to the transaction were not related, the property was sold through a realtor and the property was advertised through the Multiple Listing Service. A copy of the listing sheet noted "Great home for the 1st time buyer who is handy, fix up for a rental or the buyer who wants to flip a home" and the house was sold "As Is". The listing sheet depicted that the subject property had been on the market for 10 days with an original asking price of \$89,987. In further support of the appeal, the appellants provided a copy of the settlement statement disclosing the seller was the Estate of Steven O. Andre and reiterated the purchase price, date and depicting broker's fees were distributed to two entities. The settlement statement also disclosed that funds in the amount of \$19,500 were held for future improvements. Based on this evidence, the appellants 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 \$47,826. The subject's assessment reflects a market value of \$143,579 or \$102.56 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 response to the appeal, the board of review through the Kankakee State's Attorney argued that the subject property was assessed on January 1, 2018 and based on the comparable properties was accurately assessed. The township assessor stated that they will give the appellants the sales price as the assessment for 2019. Since the sale was half-way through the year, the sale price does not reflect the property's value as of January 1, 2018, the date the property is assessed. As part of its submission the board of review provided a copy of the settlement statement and Administrator's Deed associated with the purchase transaction of the subject property.

In support of its contention of the correct assessment, the board of review submitted a grid analysis, photographs and property record cards of the subject and four comparable sales prepared by the Bourbonnais Township Assessor. The property record cards depict each comparable being located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables have sites that range in size from approximately 9,939 to 12,440 square feet of land area. The comparables are improved with one-story dwellings of frame exterior construction that range in size from 1,248 to 1,404 square feet of building area. The dwellings were constructed from 1973 to 1987. The comparables each feature 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 sold from May 2016 to May 2017 for prices ranging from \$129,000 to \$162,900 or from \$103.37 to \$116.03 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, counsel for the appellants asserted that the board of review did not sufficiently dispute the recent sale of the subject property or contest its validity. Counsel also argued that the comparable sales submitted by the board of review are either too remote in time to establish market value as of the lien date or are not similar enough to the subject to make a meaningful comparison. Counsel requested a reduction in the subject's assessment to reflect the purchase price.

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 finds the best evidence of market value in the record to be the purchase of the subject property in June 2018 for a price of \$85,900. The appellants provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellants partially completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor and that the property had been advertised on the open market through the Multiple Listing Service. The listing sheet provided by the appellants disclosed the subject property had been on the market for 10 days. In further support of the transaction, the appellants submitted a copy of the settlement statement. The Board finds the purchase price is below the market value reflected by the assessment of \$143,579. The Board finds the board of review did not present any substantive evidence to challenge the arm's length nature of the subject's sale transaction. In addition, the assessing officials did not refute the contention that the purchase price was reflective of market value. The Board finds the evidence disclosed funds were held back for future improvements to the subject which calls into question the condition of the property at the time of purchase. Furthermore, the Board gave less weight to comparable sales #2, #3 and #4 submitted by the board of review as their sale dates occurred in 2016, which are dated and less likely to be reflective of the subject's market value as of the January 1, 2018 assessment date. The Board finds the remaining comparable submitted by the board of review was the only timely comparable sale. However, one comparable sale does not overcome the weight of the subject's arm's length transaction.

The Property Tax Appeal Board gives no weight or credence to the assertion by the board of review that the sale of the subject which occurred during the 2018 tax year but after the January 1, 2018 assessment date prohibits its consideration as appropriate market value evidence in an appeal for tax year 2018. A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). Furthermore, the sale of a property during the tax year in question is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 375 (1st Dist. 1983).

Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is justified commensurate with the appellants' request.

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: November 17, 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

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