



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

APPELLANT: Daniel & Jennifer Ashline
DOCKET NO.: 19-00011.001-R-1
PARCEL NO.: 17-09-18-102-093

The parties of record before the Property Tax Appeal Board are Daniel & Jennifer Ashline, the appellants; 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: \$9,921
IMPR.: \$75,470
TOTAL: \$85,391

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 2019 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 two-story dwelling of brick and vinyl exterior construction with 2,314 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full partially finished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 14,400 square foot site and is located in Bourbonnais, Bourbonnais Township, Kankakee County.

The appellants' appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement. In support of these arguments, the appellants submitted a grid analysis containing four comparable properties that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 10,125 to 15,200 square feet of land area that were improved with two-story dwellings of brick and vinyl exterior construction that ranged in size from 2,160 to 2,281 square feet of living area. The homes were built in either 2004 or 2006 and had features with varying degrees of similarity to the subject.

The comparables sold from June 2016 to July 2018 for prices ranging from \$220,000 to \$254,000 or from \$98.56 to \$111.35 per square foot of living area, including land. The comparables had improvement assessments ranging from \$62,794 to \$69,507 or from \$29.07 to \$31.59 per square foot of living area.¹

In further support of the overvaluation argument the appellants submitted an appraisal estimating the subject property had a market value of \$235,000 as of October 12, 2016. The appellants' appeal was also marked as if the subject was recently purchased, however, the appellants' appraisal revealed that the subject's sale was a "Non-arms length sale" because the subject was not exposed to the open market.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$76,659. The requested assessment would reflect a market value of \$230,138 or \$99.45 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Kankakee County of 33.31% as determined by the Illinois Department of Revenue. The request would lower the subject's improvement assessment to \$66,738 or \$28.84 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,391. The subject's assessment reflects a market value of \$256,352 or \$110.78 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Kankakee County of 33.31% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$75,470 or \$32.61 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties, two of which were also submitted by the appellants, that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 9,572 to 14,784 square feet of land area. The comparables were described as part one-story and part two-story or two-story style dwellings of frame and brick exterior construction containing from 2,076 to 2,434 square feet of living area. The homes were built in either 2004 or 2005 and had features with varying degrees of similarity to the subject. The comparables sold from October 2017 to August 2018 for prices ranging from \$222,000 to \$265,000 or from \$102.68 to \$122.35 per square foot of living area, including land. The comparables had improvement assessments ranging from \$68,573 to \$78,267 or from \$32.15 to \$33.03 per square foot of living area.²

The board of review's evidence included a letter from the township assessor disclosing that the subject's assessment was changed in 2017 and 2018 to reflect its recent sale price, but the market has changed. The letter also critiqued the sales used by the appellants for their county complaint

¹ The last row of the appellants' sales/assessment grid was corrected to reflect the subject and comparables' total improvement assessments divided by their square feet of living area as reported by the appellants.

² The last four rows of the board of review's sales/assessment grid was completed to reflect the subject and the comparables' assessment data. In addition, the parties' reported slight differences in the size of their common comparables, which effects the reported per square foot sale prices and improvement assessments. However, the Board will use the sizes and values submitted by the board of review as the appellants' calculations relied on the approximated Multiple Listing Service (MLS) data.

and disclosed that the board of review's comparable sales #2, #3 and #4 are located within the Highpoint subdivision, which has the same neighborhood code as the subject property.

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

The appellants submitted rebuttal arguing that the board of review selected three comparable sales from the Centerpoint subdivision, while the subject is located in the Virginia Grove subdivision. The appellants also argue that the subject's October 2016 sale should be considered when calculating its 2019 assessment.

The board of review submitted surrebuttal critiquing the appellants and the board of review's comparables.

Conclusion of Law

The appellants contend in part that 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the subject's October 2016 sale for \$230,000, the Board finds the sale is not recent and would not be probative of the subject's market value as of the January 1, 2019 assessment date at issue. Likewise, the appellants' October 2016 appraisal for \$235,000, which relied on sales and listings from 2015 and 2016, would not be probative of the subject's market value as of the January 1, 2019 assessment date at issue.

The parties submitted a total of six comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparable sale #4, as well as the board of review's comparable sale #3, due to their sale dates occurring greater than 14 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparable sales, which includes the parties' common comparables, were most similar to the subject in location, style, age, size and most features. The best sales occurred from February to August 2018 for prices ranging from \$220,000 to \$265,000 or from \$98.56 to \$122.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$256,352 or \$110.78 per square foot of living area, including land, which falls within the range established by the best sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported and no reduction in the subject's assessment is justified based on overvaluation.

The taxpayers also contend assessment inequity with respect to the subject's improvement as an alternative 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 appellants did not meet this burden of proof and a reduction in the subject's improvement assessment is not warranted.

The parties submitted a total of six comparable properties for the Board's consideration. The Board finds the parties' comparables were similar to the subject in location, style, age, size and most features. The comparables had improvement assessments ranging from \$62,794 to \$78,267 or from \$29.07 to \$33.03 per square foot of living area. The subject's improvement assessment of \$75,470 or \$32.61 per square foot of living area falls within the range established by the comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds the appellants 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:

May 18, 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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