



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

APPELLANT: Dale Lorance
DOCKET NO.: 19-00043.001-R-1
PARCEL NO.: 01-04-29-101-053

The parties of record before the Property Tax Appeal Board are Dale Lorance, 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: \$15,838
IMPR.: \$86,782
TOTAL: \$102,620

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 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 1.5-story dwelling of frame exterior construction with 2,692 square feet of living area. The dwelling was constructed in 2003. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a two-car garage with 681 square feet of building area. The property has an approximately 20,716 square foot site and is located in Grant Park, Yellowhead Township, Kankakee County.

The appellant submitted a brief disclosing the subject property was purchased on November 7, 2018 for \$327,500 or \$121.66 per square foot of living area, including land. The appellant reported in Section IV – Recent Sale Data of the appeal petition that the subject property was purchased on October 26, 2018 for a price of \$327,500. The appellant reported that the parties to the transaction were not related and the property was sold by a realtor after having been advertised in the Multiple Listing Service for approximately 8 weeks.

The appellant described the subject property as being located in Lake Metonga Subdivision that consists of approximately 55 lots around the lake, 47 lots with homes. The appellant eliminated all ranches, split-levels and homes that are not on the lake, which leaves a total of 16 comparable properties which are 1.5-story or 2-story home, all with lake access. The appellant provided property information sheets, property record cards and aerial photographs for the subject and each comparable. However, due to the lack of information on the property record cards or the home was not comparable, the appellant excluded comparables #13 through #16.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of the inequity argument the appellant submitted a grid analysis with information on the subject and 12 equity comparables located within the same assessment neighborhood as the subject property. The comparables are improved with 1.5-story, 2-story, or part 1.5-story and part 2-story dwellings of frame exterior construction ranging in size from 2,112 to 3,940 square feet of living area. The dwellings were built from 1979 to 2001. One comparable has a crawl space foundation and eleven comparables each have a basement with three having finished area, of which one is a walkout. The comparables each have central air conditioning and either a two-car or a three-car garage. Eleven comparables have either one or two fireplaces. Comparable #10 has an inground swimming pool. The comparables have improvement assessments that range from \$47,318 to \$95,394 or from \$20.11 to \$30.64 per square foot of living area.

The appellant asserted that comparable #2 is closest to the subject in dwelling size but has a full basement, 3-car garage, is 14 years older than the subject and has an improvement assessment of \$26.03 per square foot of living area; comparable #3 is similar to the subject in dwelling size but has a full finished walkout basement, is only 4 years older than the subject and has an improvement assessment of \$24.25 per square foot of living area; and comparable #4 is located next door to the subject, is 500 square feet bigger with a full basement, is 8 years older than the subject and has an improvement assessment of \$20.93 per square foot of living area. The appellant argued the subject is not uniformly assessed and should be valued between \$27.00 and \$29.00 per square foot of living area due to its crawl space foundation.

Sales data was also provided for the subject and three of the comparables. Appellant's comparable #1 sold in October 2018 for a price of \$302,000 or \$137.27 per square foot of living area, including land; appellant's comparable #9 sold in December 2017 for a price of \$152,500 or \$64.81 per square foot of living area, including land; and appellant's comparable #10 sold in July 2019 for a price of \$329,000 or \$114.08 per square foot of living area, including land.¹ The appellant asserted that these three properties received assessment notices due to their recent sales that were either increased or decreased.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment of \$75,376 or \$28.00 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 \$102,620. The subject property has an improvement assessment of \$86,782 or \$32.24 per square foot of living area.

¹ The sale price for appellant's comparable #10 is found in its property record card provided by the appellant.

In response to the appeal, the board of review through the Kankakee State's Attorney submitted a letter of explanation from the township assessor marked as "Peoples Exhibit C"; a comparable sales/equity comparable grid marked as "Peoples Exhibit D"; the taxpayer's property record card marked as "Peoples Exhibit D-1"; and property record cards for board of review comparables #1, #2 and #3 marked as "Peoples Exhibits D-2, D-3 and D-4," respectively. Assistant State's Attorney John Coglán argued that the board of review and the township assessor have made, according to the evidence, an accurate and equitable assessment of the subject property.

In a letter prepared by Kim Scanlan, Yellowhead Township Assessor, the assessor described Lake Metonga as a private residential community that features lake access to homeowners. The assessor asserted that homes in the subdivision range in age from the late 1960's to the early 2000's and are of various styles and sizes with no two homes being the same. The assessor contends that most of the newer homes are of higher quality and design with custom finishes and stone or masonry construction, including the subject which was built in 2003. The assessor provided a Multiple Listing Service Sheet associated with the sale of the subject property which indicates the subject dwelling has high end finishes and features.

The assessor critiqued the appellant's comparables as many of the homes chosen are older, smaller and not similar in construction type or quality. The board of review asserted that the appellant's comparables #5 and #10 are most similar to the subject in style and age. The appellant's comparable #5 has an improvement assessment of \$30.22 per square foot of living area and the appellant's comparable #10 has an improvement assessment of \$32.24 based on a corrected dwelling size of 2,684 square feet of living area. The assessor asserted that the subject's assessment falls within the values of these two similar comparables.

The assessor also stated the appellant indicated both during the board of review hearing and in his correspondence that he did not object to the value of the subject property but to the value of others around him. Furthermore, the assessor argued that the best indication of value is a recent arm's length sale and the subject is assessed well under his purchase price of \$327,500 and within an equity range of other similar parcels.

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on three equity comparables located within same neighborhood as the subject. The board of review's comparable #1 is the subject property and board of review comparables #2 and #3 are duplicates of the appellant's comparables #10 and #5, respectively, which were previously described.² 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

² The Board finds the best evidence of dwelling size for board of review comparable #2/appellant's comparable #10 is found in the property record card provided by the board of review which contains a schematic diagram and dimensions of the dwelling with a reported size of 2,684 square feet of living area.

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 12 suggested equity comparables for the Board's consideration, two of which are common to both parties. The Board finds none of the comparables are truly similar to the subject due to significant differences from the subject in dwelling size, age, foundation type and/or features. The Board has given less weight to appellant's comparables #1, #3, #4, #8, #11 and #12 due to their dissimilar dwelling sizes. The Board finds the best evidence of assessment equity to be the parties' remaining comparables. Although the dwellings are from 11 to 21 years older in age and have varying degrees of similarity with respect to foundation type and features when compared to the subject, the dwellings are most similar to the subject in size. These six comparables have improvement assessments ranging from \$47,318 to \$88,361 or from \$20.11 to \$31.67 per square foot of living area. The subject's improvement assessment of \$86,782 or \$32.24 per square foot of living area falls within the range established by the best comparables in the record in terms of overall improvement assessment but above the range on a square foot basis, which appears to be logical given the subject's superior age. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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 properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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:

August 23, 2022



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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