



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

APPELLANT: Lisa & Humberto Chavez
DOCKET NO.: 19-00063.001-R-1
PARCEL NO.: 03-02-21-302-180

The parties of record before the Property Tax Appeal Board are Lisa & Humberto Chavez, 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: \$14,775
IMPR.: \$78,523
TOTAL: \$93,298

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 part 2-story and part 1-story dwelling of frame construction with 2,578 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 710 square foot garage. The property has an 11,761 square foot site and is located in Manteno, Manteno Township, Kankakee County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales that are located from 502 feet to 1.2 miles from the subject. The comparables have sites ranging in size from 10,068 to 11,475 square feet of land area that are improved with part 2-story and part 1-story dwellings of frame construction containing from 1,996 to 3,096 square feet of living area. The homes were built between 2001 and 2005. The comparables have basements, one of which is finished, central air conditioning, a fireplace and a garage ranging in size from 647 to 714 square feet of building

area. The comparables sold from March to December 2018 for prices ranging from \$245,000 to \$268,500 or from \$86.72 to \$122.75 per square foot of living area, including land.

Based on this evidence the appellants requested that the subject's total assessment be reduced to \$85,666.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,298. The subject's assessment reflects a market value of \$280,090 or \$108.65 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that are located from across the street to 2 blocks from the subject. Three comparables have sites ranging in size from 11,475 to 17,160 square feet of land area. The properties are improved with part 2-story and part 1-story or 2-story dwellings of frame or frame and masonry construction containing from 2,303 to 2,745 square feet of living area. The homes were built in either 2003 or 2004. The comparables have basements, one of which is finished, central air conditioning, a fireplace and a garage ranging in size from 671 to 900 square feet of building area. The comparables sold from January to September 2018 for prices ranging from \$275,000 to \$300,000 or from \$100.18 to \$122.45 per square foot of living area, including land.

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

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #2 and #3, as well as the board of review's comparable #2, due to their differences in size and/or their dissimilar finished basement area when compared to the subject. The Board finds the parties' remaining comparables are more similar to the subject in location, style, size, age and features. These comparables sold for prices ranging from \$257,000 to \$300,000 or from \$99.69 to \$120.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$280,090 or \$108.65 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's market value as reflected by its assessment is supported. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not 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: September 21, 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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COUNTY

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