



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

APPELLANT: Ray Tebo
DOCKET NO.: 19-00069.001-F-1
PARCEL NO.: 12-18-07-204-005

The parties of record before the Property Tax Appeal Board are Ray Tebo, 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:

F/Land:	\$1,796
Homesite:	\$18,197
Residence:	\$62,781
Outbuildings:	\$0
TOTAL:	\$82,774

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 parcel consists of 45.55-acres of land area of which 32.86-acres is used and assessed as farmland for which there is no dispute. The parcel also has 12.69-acres of homesite (land) area which is improved with two dwellings. Dwelling #1 consists of a one-story dwelling of frame exterior construction that is approximately 60 years old. The home contains 800 square feet of living area¹ and features central air conditioning. Dwelling #2 consists of a one-story dwelling of frame exterior construction that is approximately 40 years old. The home contains 1,824 square feet of living area and features central air conditioning, a fireplace and a two-car garage. The property is located in St. Anne, Aroma Township, Kankakee County.

¹ The Board finds the best evidence of the size of Dwelling #1 is the sketch of the improvement submitted by the board of review depicting a 25x32 square foot building, which yields 800 square feet of living area.

The appellant contends assessment inequity as the basis of the appeal concerning both the homesite (land) and the improvement assessment of the two dwellings. As part of the appellant's documentation, the appellant submitted a copy of a Real Property Tax Assessment Settlement Agreement ("Agreement") executed on August 12, 2016 between the appellant and Kankakee County assessing officials. The Agreement sets forth resolution of the assessments of the subject parcel for tax years 2013, 2014, 2015 and 2016. At page 3 of the Agreement, the document further depicts that:

For Tax Year 2017 and thereafter, the aggregate assessed value of the subject property shall be determined in accordance with the provisions of the Illinois Property Tax Code.

The appellant also provided a copy of the 2017 Notice of Property Assessment ("Notice") concerning the subject parcel. For tax year 2016 and pursuant to the Agreement, the homesite had an assessment of \$16,907 and the improvements had an assessment of \$22,140. Furthermore, as depicted on the Notice with the application for tax year 2017 of an equalization factor of 1.0250, the homesite land was increased to \$17,330, rounded.

In support of the inequity arguments, the appellant submitted information on three equity comparables each of which is located in St. Anne and from .5 of a mile to 4.8-miles from the subject property. As to the homesite land inequity argument, the appellant's land size data for comparables #1 and #2 is unclear for purposes of analysis and comparable #3 has a land area of 2.43-acres with a land assessment of \$4,929 or \$0.05 per square foot of land area. The appellant requested a reduction in the subject's homesite land assessment from \$18,197 to \$16,907 or \$0.03 per square foot of land area.

As to the improvement inequity argument, the three comparables presented by the appellant consist of a one-story, a 1.5-story and a two-story dwelling each of which has a frame/vinyl siding exterior. The homes were built between 1900 and 1956. The dwellings range in size from 1,305 to 1,584 square feet of living area. Foundation data for the comparables was unclear from the appellant's grid analysis. Comparables #1 and #2 each have central air conditioning and an attached garage of unknown size. The appellant further reported that comparable #3 has an outbuilding. The comparables have improvement assessments ranging from \$18,815 to \$24,512 or from \$13.07 to \$18.44 per square foot of living area. The appellant requested an improvement assessment of \$22,140 or \$8.44 per square foot of living area based upon a total living area of 2,624 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,774. The subject property has a farmland assessment of \$1,796, a homesite (land) assessment of \$18,197 or \$0.03 per square foot homesite land area and an improvement assessment of \$62,781 or \$23.93 per square foot of living area.

In support of its contention of the correct assessment of the homesite and improvements, the board of review submitted a Parcel Information Report providing the breakdown of the farmland and homesite acreage; handwritten copies of the subject's property record card; a memorandum from the township assessor; and a two-page grid analysis with data on six equity comparables.

In the memorandum, the township assessor reported for this 2019 tax year appeal, the appellant erred and reported the 2018 assessments of his comparable properties; the assessor reported the assessments should be increased 5%. Furthermore, appellant's comparables #1 and #3 are "older, multi-story houses" which are dissimilar to the subject dwellings. The township assessor acknowledged that appellant's comparable #2 was similar to the subject property.

The board of review submitted six comparable properties that have sites ranging in size from .38 of an acre to 4.34-acres of land area or from 16,500 to 189,050 square feet of land area. The parcels have each been improved with either a 1.5 story or a one-story frame dwelling ranging in age from 45 to 69 years old. The homes range in size from 1,092 to 1,758 square feet of living area. Each comparable has a two-car garage and comparable #6 has "outbuildings." No other data concerning foundations, air conditioning, fireplace and/or other amenities was provided for the comparables in the grid analysis. The comparables have land assessments ranging from \$1,320 to \$6,315 or from \$0.01 to \$0.37 per square foot of land area. The comparables have improvement assessments ranging from \$31,394 to \$55,494 or from \$24.72 to \$28.75 per square foot of living area. Based on this evidence and argument, the board of review requested confirmation of the subject's homesite and improvement assessments.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal concerning both the homesite and improvement assessments of the subject parcel. 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable properties to support their respective positions before the Property Tax Appeal Board as to both the homesite and improvement arguments. The Board has given little weight to the appellant's land assessment comparables as the data is unclear both in terms of the sizes of the comparables and whether the comparables reflect only homesite land area with the associated homesite land assessment. The Board has also given little weight to board of review comparable #6 as it is not clear if the reported 4.34-acres of land area is entirely homesite land as the assessment is approximately \$0.01 per square foot as compared to the other presumably residential land parcels for comparables #1 through #5.

The Board finds the best evidence of homesite land assessment equity in this record consists of board of review comparables #1 through #5. These parcels are each significantly smaller than the subject homesite of 12.69-acres or 552,776 square feet of land area. The board of review comparables have parcels that range in size from .38 to .48 of an acre of land area or from 16,500 to 21,000 square feet of land area and present land assessments ranging from \$4,175 to \$6,315 or for \$0.25 or \$0.37 per square foot of land area. The subject has a homesite land assessment of \$18,197 or \$0.03 per square foot of land area which is above the best comparable residential parcels in this record on a total land assessment basis but below on a per square foot basis.

However, after considering adjustments to the comparables for differences when compared to the subject, such as their smaller sizes, the Board finds the subject's overall homesite assessment is supported. Based on the evidence in the record, the Board finds that the appellant has not established inequity in the subject's homesite land assessment and no reduction in the homesite assessment is warranted.

As to the improvement inequity argument, the Board has accepted the board of review's contention that the appellant's grid set forth 2018 assessment data instead of the necessary 2019 assessment data for this appeal; as such, the Board will use the updated calculations for analysis. The Board has also given reduced weight to appellant's comparables #1 and #3 along with board of review comparable #6 due to differences in design/story height and/or age, when compared to the subject.

The Board finds the best evidence of assessment equity concerning the improvement assessment for two residential dwellings are appellant's comparable #2 along with board of review comparables #1 through #5. These six comparables have varying degrees of similarity to the subject dwellings but were similar to the subject dwellings in design/story height, exterior construction, age and/or size when examining the subject dwellings separately. The comparables had improvement assessments that ranged from \$24,512 to \$46,565 or from \$15.47 to \$28.75 per square foot of living area. The subject's combined improvement assessment for the two residential dwellings of \$62,781 or \$23.93 per square foot of living area falls within the range established by the best comparables in this record on a per-square-foot basis. Although the total improvement assessment for the subject is higher, the Board finds this is logical since combined living area of approximately 2,624 square feet is greater than the living area of any of the best comparables. The Board finds it is logical that the total assessment of the subject would be higher than the comparables. Based on this record, 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 improvement 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

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