



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

APPELLANT: Dustin Kooy Duncan Homes
DOCKET NO.: 19-00084.001-R-1
PARCEL NO.: 17-09-28-108-023

The parties of record before the Property Tax Appeal Board are Dustin Kooy Duncan Homes, the appellant, by Jessica Hill-Magiera, Attorney at Law 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: \$3,608
IMPR.: \$9,907
TOTAL: \$13,515

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 one-story dwelling with vinyl exterior construction containing 1,025 square feet of living area. The dwelling was constructed in 1972. The property has a 5,800 square foot site and is located in Bradley, Bourbonnais Township, Kankakee County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 5, 2019 for a price of \$40,550. The appellant also submitted a grid analysis of three comparable sales that occurred from January to December 2019 for prices ranging from \$20,000 to \$53,000 or from \$21.05 to \$50.96 per square foot of living area, including land. Based on this evidence, the appellant 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 \$26,204. The subject's assessment reflects a market value of \$78,667 or \$76.75 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 board of review did not submit evidence in support of its contention of the correct assessment.

Conclusion of Law

The appellant contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter regarding the board of review's response to the appellant's complaint, the Board finds the board of review failed to follow Section 1910.40(a) Board of Review Response to Petition, of the rules of the Property Tax Appeal Board which states:

- a) Upon receipt of the completed petition from the contesting party, the Clerk of the Property Tax Appeal Board shall notify the board of review of the filing of the appeal. Upon notification of the filing of the appeal, the board of review shall submit its completed Board of Review Notes on Appeal disclosing the final assessment of the subject property. The Board of Review Notes on Appeal shall also reflect the application of a local township equalization factor when applicable. **The board of review shall also submit a copy of the property record card of the subject property.** The property record card should contain, if possible, a schematic drawing of all structural improvements to the land, a completed cost analysis, and **an indication of the basis of the land value.** The Board of Review Notes on Appeal and all written and documentary evidence supporting the board of review's position must be submitted to the Property Tax Appeal Board within 90 days after the date of the notice of the filing of an appeal unless the board of review objects to the jurisdiction of the Property Tax Appeal Board over the assessment appeal. Due to the board of review's failure to submit the subject's Property Record Card (PRC) or any evidence as to how the subject's assessment was calculated, the Board finds the subject's 2019 assessment is not supported.

The Board finds the best evidence of market value to be the purchase of the subject property in July 5, 2019 for a price of \$40,550. The appellant partially completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold by a Realtor and the property was advertised through the Multiple Listing Service (MLS.) In further support of the transaction the appellant submitted a copy of the subject's MLS listing which remarked, "Hold Harmless -discoloration please download and sign "Due to the condition, the property may have health/safety risk(s). Prior to entry/access, all parties must sign a Hold Harmless Agreement and the property may only be shown by appointment". This property may

qualify for Seller Financing (Vendee). Property was built prior to 1978 and lead based paint may potentially exist.” These remarks within the listing, regarding the subject’s condition at the time of its sale, could explain the difference between the subject’s sale price and its 2019 assessment.

The Board finds the subject’s purchase price is below the market value reflected by the assessment. The Board gave less weight to the appellant’s comparable sales analysis, as this evidence does not overcome the subject’s recent sale. As noted, the board of review submitted no evidence to refute the purchase price, assessment or establish an alternative market value. Based on this record the Board finds a reduction in the subject's assessments commensurate with the appellant’s request is 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: April 20, 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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