



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

APPELLANT: Paul Zens
DOCKET NO.: 20-00385.001-R-1
PARCEL NO.: 03-02-15-115-029

The parties of record before the Property Tax Appeal Board are Paul Zens, 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 **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: \$16,580
IMPR.: \$122,644
TOTAL: \$139,224

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 2020 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 two-story and a part one-story dwelling of brick and vinyl exterior construction with 4,008 square feet of living area. The dwelling was constructed in 2003 and is 17 years old. Features of the home include a finished basement, central air conditioning, a fireplace, an inground swimming pool and a three-car garage with 929 square feet of building area. The property has a 13,050 square foot site and is located in Manteno, Manteno Township, Kankakee County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a three-page memorandum arguing that his home is over assessed when compared to other homes in the neighborhood along with a spreadsheet of the assessed values of other homes along the subject's street. The appellant also submitted an appraisal of the subject property with an estimated market value of \$409,000 as of October 8, 2019. The appraisal was prepared by Rene Morales, a Certified Residential Real Estate Appraiser. The property rights

appraised were fee simple and the purpose of the appraisal was to estimate the retrospective market value of the subject property for tax purposes. The appraiser noted the subject's kitchen and baths have been recently updated. In estimating the market value, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach to value the appraiser utilized three comparable sales located in Manteno or Bourbonnais. The comparables have sites ranging in size from 17,437 to 44,867 square feet of land area and are improved with 1.5-story or 2-story dwellings ranging in size from 3,000 to 4,542 square feet of living area and in age from 14 to 25 years old. Two comparables have finished basements. Each comparable has central air conditioning, one or two fireplaces and a three-car garage. Comparable #1 has a finished garage attic, comparable #2 has a fence, balcony and generator, and comparable #3 has a fence, dock, and two-tier deck. The appraiser also disclosed comparable #3 has lake frontage. The comparables sold from August to November 2018 for prices ranging from \$385,000 to \$505,000 or from \$95.77 to \$168.33 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences when compared to the subject in site size, view, quality of construction, room count, gross living area, basement size, basement finish, and other features to arrive at adjusted prices ranging from \$409,980 to \$456,240. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$409,000.

The appellant also submitted a letter that was sent with the appeal to the county board of review along with the assessor's evidence which contained six comparable sales that was presented to the board of review in response to the local appeal. The appellant disclosed the subject was purchased about five years ago for \$350,000. The appellant feels a \$60,000 increase in 5 years is substantial but fair. However, the township assessor continually pushes for over a \$100,000 increase which the appellant finds to be unsubstantiated and unfair.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$139,224.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$156,020. The subject's assessment reflects a market value of \$468,388 or \$116.86 per square foot of living area, land included, when applying the 2020 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 of the subject property the Kankakee County Board of Review through Theresa Goudie, Assistant State's Attorney, submitted a letter of explanation from the township assessor, two sales grids from the township assessor totaling six comparables along with supporting documentation on each comparable sale, exterior and interior photograph pages from the appellant's appraisal and 2010 residential cost schedules provided by the Illinois Department of Revenue. For ease of reading, the Board has renumbered the second set of three comparables as #4, #5, and #6. The six comparable sales are located from 1 block to 1 mile from the subject property. The comparables have sites ranging in size from approximately 9,102 to 20,570 square feet of land area and are improved with 2-story or part 2-story and part 1-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,970 to 2,969 square feet of living area. The dwellings were constructed from 1992 to

2014. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 527 to 951 square feet of building area. Comparables #3 and #4 each have an inground swimming pool. The properties sold from March to December 2019 for prices ranging from \$287,500 to \$490,000 or \$100.37 to \$212.21 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 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.

The parties presented an appraisal and six comparable sales to support their respective positions before the Property Tax Appeal Board.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser developed the sales comparison approach to value using three comparable sales. Even though the appraisal comparables are slightly dated sales, they are more similar to the subject in dwelling size than the comparables submitted by the board of review. Furthermore, the appraiser adjusted the comparables for differences from the subject property, which appeared reasonable, and arrived at an estimated market value of \$409,000. The subject's assessment reflects a market value of \$468,388, which is greater than the appraised value. The Board gives less weight to the board of review comparables as they are significantly smaller in dwelling size (26% to 49%) than the subject and one comparable is located along a lake unlike the subject. Based on this evidence, the Board finds a reduction in the subject's assessment 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: September 20, 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

AGENCY

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