



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

APPELLANT: Tricia Kooy
DOCKET NO.: 20-01603.001-R-1
PARCEL NO.: 07-08-29-400-014

The parties of record before the Property Tax Appeal Board are Tricia Kooy, 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: \$3,972
IMPR.: \$24,600
TOTAL: \$28,572

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 1-story dwelling of vinyl siding exterior construction¹ with 1,360 square feet of living area. The dwelling was constructed in 1950. Features of the home include a basement with finished area, central air conditioning, and a 960 square foot garage.² The property has an approximately 19,800 square foot, or 0.45 acre, site and is located in Kankakee, Limestone 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 February 27, 2019 for a

¹ Additional details regarding the subject property not reported by the appellant are found in the board of review's evidence.

² The Board finds the best evidence of garage size is found in the listing sheet presented by the appellant and the board of review which discloses measurements for the garage.

price of \$85,777. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing that the parties were not related, the subject property was sold through a realtor, and the subject property was advertised for sale on the Multiple Listing Service (MLS). In support of this transaction, the appellant submitted a settlement statement describing Trust Real Estate Incorporated as the seller, a sale price of \$85,777, and the realtor commissions were paid at closing, and a listing sheet showing the subject was on the market for 186 days. The appellant also submitted a brief contending that the subject's 2019 sale was an arm's length transaction.

The appellant submitted information on three comparables sales located in Kankakee. The parcels range in size from approximately 10,500 to 16,770 square feet of land area and are improved with 1-story homes of brick or frame exterior construction ranging in size from 1,047 to 2,400 square feet of living area.³ The homes were built from 1959 to 1973 with comparable #2 having been rehabbed in 2003. Each home has central air conditioning. Comparable #2 has an attached 2-car garage. The comparables sold from January 2019 to May 2020 for prices ranging from \$78,141 to \$90,100 or from \$32.56 to \$86.06 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 \$44,087. The subject's assessment reflects a market value of \$132,354 or \$97.32 per square foot of living area, land included, when using the 2020 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 submitted a brief contending the appellant's comparables are not similar to the subject in foundation type and only one of the appellant's comparables has a garage. The board of review further contended that a building permit for the subject was issued in April, 2019, a copy of which was presented, and the subject dwelling was subsequently remodeled, as depicted in photographs which are dated May 20, 2021. The board of review disputed that the subject is owner-occupied as the subject home has been advertised for rent.

The board of review also submitted a letter of the township assessor reiterating the arguments made by the board of review. The assessor asserted that the appellant's comparable #1 has 1,817 square feet of living area and was built in 1960. The assessor argued that the appellant's comparables #1 and #3 were bank REO sales with the appellant's comparable #3 selling after the January 1, 2020 assessment date, and the appellant's comparable #2 was a cash sale.

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

In written rebuttal, the appellant argued that the board of review did not contest that the sale of the subject property was an arm's length transaction. Moreover, the appellant contended the board of review presented no evidence of remodeling or additions to justify an increase in the subject's market value.

³ Dwelling sizes for these comparables are found in their listing sheets presented by the appellant.

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 Board finds the best evidence of market value to be the purchase of the subject property in February, 2019 for a price of \$85,777. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 186 days. In further support of the transaction the appellant submitted a copy of the settlement statement. The Board finds the purchase price is below the market value reflected by the assessment.

The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Although the board of review presented a copy of a building permit, the board of review did not present any evidence of the work completed, the completion date, and the effect of such work on the subject's market value. Furthermore, the board of review did not present any comparable sales in support of the subject's assessment. Based on this record, the Board finds the subject property had a market value of \$85,777 as of January 1, 2020. Since market value has been determined the 2020 three year average median level of assessment for Kankakee County of 33.31% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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:

November 22, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Tricia Kooy, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Kankakee County Board of Review
County Administration Building
189 East Court Street 1st Floor
Kankakee, IL 60901