



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

APPELLANT: Duncan Homes, Inc.
DOCKET NO.: 20-01605.001-R-1
PARCEL NO.: 17-09-28-108-023

The parties of record before the Property Tax Appeal Board are Duncan Homes, Inc., 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 **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: \$3,716
IMPR.: \$23,972
TOTAL: \$27,688

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 frame and vinyl siding exterior construction with 1,025 square feet of living area. The dwelling was constructed in 1972. Features of the home include a crawl space foundation and a 2-car garage.¹ The property has an approximately 5,792 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 completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties, the subject property was sold through a

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

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, which described a purchase price of \$40,550, the seller as Secretary of Veterans Affairs, and payment of realtor commissions, and an MLS listing sheet, which disclosed the subject was listed for 13 days.

The appellant also submitted information on three comparables sales located in Bradley, one of which is located on the same street as the subject. The comparables have 5,800 square foot sites that are improved with 1-story homes of aluminum/vinyl siding, steel siding, or concrete block exterior construction ranging in size from 900 to 1,040 square feet of living area. The dwellings were built from 1962 to 1977. One home has an unfinished basement and one home has a crawl space foundation. Two comparables each have a 2-car garage. The comparables sold from January to December 2019 for prices ranging from \$20,000 to \$53,000 or from \$22.22 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 \$27,688. The subject's assessment reflects a market value of \$83,122 or \$81.09 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located on the same street or in the "same area" as the subject. The parcels range in size from approximately 5,746 to 10,635 square feet of land area and are improved with 1-story homes of frame exterior construction ranging in size from 936 to 1,092 square feet of living area. The dwellings were built from 1955 to 1959. Each home has a crawl space foundation and central air conditioning. One home has a fireplace and three homes each have a 2-car garage. The comparables sold from November 2018 to December 2019 for prices ranging from \$80,001 to \$112,000 or from \$81.38 to \$119.65 per square foot of living area, including land.

The board of review submitted a brief contending that the subject's assessment reflects substantial improvements made to the subject property in 2019 since the appellant's purchase, including the addition of a 400 square foot garage. The board of review asserted that the board of review stipulated to a reduction in the subject's assessment for the 2019 tax year to reflect the purchase price.² The board of review further asserted that the appellant's purchase was a Bank REO sale, and presented a Real Estate Transfer Declaration for the appellant's purchase, which described the seller or buyer as a financial institution or a government agency and the sale as a bank REO (real estate owned) transaction.

² The Board takes judicial notice that this property was the subject matter of an appeal before the Board for the 2019 tax year under Docket Number 19-00084.001-R-1 where the Board issued a decision lowering the assessment of the subject property to \$13,515 based on the evidence submitted by the parties, not in accordance with a stipulation of the parties as alleged by the board of review in its brief.

The board of review also presented a letter of the deputy township assessor asserting that improvements were made to the subject in 2019, including interior updates, a new kitchen, new flooring, bathroom updates, a new 2-car garage, and that the subject was listed for rent on January 7, 2020. In support of this argument, the board of review submitted a copy of a permit for the garage in the amount of \$10,000, a copy of a permit for other repairs and improvements (“Remodel house; repair drywall, as needed; update elec and plmg. to code replace windows; repair soffit & fascia; remodel kitchen”) in the amount of \$8,000, and photographs of the subject’s garage and the interior of the subject home as remodeled. The township assessor reiterated that the reduction of the subject’s assessment for the 2019 tax year was by agreement of the parties.

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

In written rebuttal, the appellant argued that the July 2019 purchase meets the criteria for an arm’s length sale, namely, that the property was advertised for sale and the transaction was not a sale between related parties. The appellant contended that short sales, foreclosures, and sheriff sales may be considered arm’s length when those criteria are met. The appellant asserted that the comparables presented by the appellant further support a reduction in 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives less weight to the recent sale of the subject property as the board of review presented evidence of substantial improvements to the subject property made in 2019 since the appellant’s purchase, including the construction of a new garage, which were not refuted by the appellant in written rebuttal. Section 9-160 of the Property Tax Code (35 ILCS 200/9-160) is relevant and provides in pertinent part:

On or before June 1 in each year other than the general assessment year, in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can in counties with 3,000,000 or more inhabitants, the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or

other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed.

Consequently, the Board finds that it is proper for the subject's assessment to reflect newly added building, structures, or other improvements to the subject property, which were not included in the subject's assessment for the 2019 tax year.³

The record also contains seven comparable sales presented by the parties for the Board's consideration. The Board gives less weight to the appellant's comparable #2 and the board of review's comparable #2, due to significant differences from the subject in foundation type and/or garage amenity. The Board gives less weight to the board of review's comparable #4, which sold less proximate in time to the assessment date than other comparables in this record, and to the appellant's comparable #1, which sold for considerably less than other comparables in this record and appears to be an outlier.

The Board finds the best evidence of market value in the record to be the appellant's comparable #3 and the board of review's comparables #1 and #3, which are similar to the subject in dwelling size and most features, although two of these properties are much older homes than the subject, suggesting upward adjustments to these comparables would be needed to make them more similar to the subject. The comparables sold from January to December 2019 for prices ranging from \$53,000 to \$112,000 or from \$40.24 to \$119.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$83,122 or \$81.09 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, such as age, the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

³ The Board's decision for the prior tax year reduced the subject's assessment to reflect the appellant's purchase price, which does not include the improvements made by the appellant after the purchase.

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

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