



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

APPELLANT: Hannah Nargang
DOCKET NO.: 21-05085.001-R-1
PARCEL NO.: 17-09-08-303-009

The parties of record before the Property Tax Appeal Board are Hannah Nargang, 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:

LAND: \$7,638
IMPR.: \$57,602
TOTAL: \$65,240

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 2021 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 exterior construction with 1,686 square feet of living area. The dwelling was constructed in 2000 and is approximately 21 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace, and a 552 square foot garage. The property has a 10,310 square foot site and is located in Bourbonnais, 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 September 5, 2019 for a price of \$165,000. The appellant identified the seller as the Estate of Weldon D. Taden and disclosed the parties were not related. The appellant further disclosed the subject property was advertised for sale through a realtor on the Multiple Listing Service for one month and that the sale was not due to foreclosure or by contract for deed.

The appellant submitted a brief contending that the subject property was listed for sale on August 5, 2019 through a realtor at a listing price of \$169,000. The appellant presented a listing sheet for the September 2019 sale of the subject which discloses a contract date of August 5, 2019. The appellant stated that on July 27, 2019, the appellant's realtor informed the appellant that the subject property was going to be listed for sale and the appellant made an offer on the subject as soon as it was listed. The appellant disclosed the subject was not sold "as is" although the seller disclosed repair work was needed, which was completed by the seller before closing. The appellant presented documentation of repairs to the subject. The appellant explained the sale was a cash transaction, but neither party insisted the sale had been closed quickly. The appellant presented an affidavit of Michael Nargang, reiterating the statements made in the appellant's brief regarding the sale and further stating the sale was by cash in order to avoid financing costs.

The appellant summarized the board of review proceedings and presented evidence of five comparable sales, together with property record cards for these comparables, in order to rebut the evidence presented by the board of review during the board of review proceedings. The appellant stated these comparables were not being presented as a basis of this appeal.¹ The appellant argued the board of review's comparables sold after the September 2019 sale of the subject and that the subject's sale should determine its market value. The appellant contended the board of review's comparable #3 has amenities the subject does not have.

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 \$65,240. The subject's assessment reflects a market value of \$195,916 or \$116.20 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Kankakee County of 33.30% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted an appraisal of the subject property with a value conclusion of \$200,000 as of January 1, 2021. The appraisal was prepared by Paul Borysow, for the Bourbonnais Township Assessor, who did not inspect the subject property. The appraiser assumed the subject has an Average-Above Average condition.

Under the sales comparison approach, the appraiser selected five comparable sales located from 0.09 of a mile to 1.16 miles from the subject, three of which are within the subject's subdivision. The parcels range in size from 10,528 to 17,364 square feet of land area and are improved with 1-story homes of brick and frame exterior construction ranging in size from 1,514 to 1,688 square feet of living area. The dwellings range in age from 18 to 30 years old. Three homes each have a basement, two of which have finished area, and two homes each have a crawl space

¹ Although no evidence was in the record from the board of review when the appellant filed the appeal petition, the Board notes the comparables addressed by the appellant in this brief are the same comparables later presented by the board of review in this appeal, and thus, the Board will consider the appellant's analysis of these comparables as rebuttal. However, the Board shall not consider the new comparables presented by the appellant, which the appellant stated were not presented as evidence of comparables sales, but only as rebuttal to the board of review's comparables. Section 1910.66(c) of the Board's rules does not permit new evidence such as newly discovered comparables to be presented in rebuttal. 86 Ill. Admin Code. § 1910.66(c).

foundation. Each home has central air conditioning and a 2-car garage. Three homes each have a fireplace. The comparables sold from November 2019 to July 2020² for prices ranging from \$184,900 to \$205,000 or from \$109.54 to \$155.57 per square foot of living area, including land. The appraiser made adjustments to these comparables for financing concessions, sale date, and differences from the subject, including condition, to arrive at adjusted sale prices ranging from \$197,104 to \$204,718. Based on the foregoing, the appraiser opined a market value of \$200,000 for the subject as of January 1, 2021.

The board of review also submitted information on four comparable sales, together with property record cards for these comparables. Comparable #1 is the same property as the appraisal comparable #1. The parcels range in size from 10,397 to 13,070 square feet of land area and are improved with 2-story homes of frame exterior construction ranging in size from 1,598 to 1,688 square feet of living area. The dwellings range in age from 24 to 27 years old. Each home has central air conditioning, a fireplace, and a garage ranging in size from 441 to 552 square feet of building area. The comparables sold from July 2019 to April 2021 for prices ranging from \$184,900 to \$208,060 or from \$109.54 to \$123.92 per square foot of living area, including land.

The board of review submitted a brief challenging the arm's length nature of the September 2019 sale of the subject because the subject was listing only for one day, the realtor was acting as a dual agent of both parties, and the seller was an estate. The board of review argued the appellant did not seek a reduction based on sale price for the 2019 or 2020 tax years. The board of review asserted its comparables are located in the same subdivision as the subject.

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

In written rebuttal, the appellant contended the subject's recent sale is the best evidence of the subject's market value.

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 record contains evidence of a September 2019 sale of the subject property presented by the appellant and four comparable sales and an appraisal presented by the board of review in support of their respective positions before the Board.

The Board gives less weight to the September 2019 sale of the subject property, which occurred less proximate in time to the January 1, 2021 assessment date and is less likely to be reflective of market value as of that date.

² The Board finds the appraisal comparable #1, which was also presented as a comparable in the board of review's grid analysis, sold in February 2020 as shown in its property record card presented by the board of review.

The Board gives less weight to the value conclusion contained in the appraisal. The appraiser selected five comparable sales, one of which occurred in 2019, less proximate in time to the January 1, 2021 assessment date, and one of which is located more than one mile from the subject. Appraisal comparable #1 was reported to have sold in December 2019 and the appraiser made adjustments to this comparable for sale date based on a December 2019 sale, but the property record card for this property disclosed the sale actually occurred in February 2020. Thus, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of eight comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appraisal comparables #2, #3, #4, and #5, due to substantial differences from the subject in location and/or foundation type and/or which sold less proximate in time to the assessment date. The Board gives less weight to the board of review's comparable #3, which sold less proximate in time to the assessment date.

The Board finds the best evidence of market value in the record to be the board of review's comparable #1/appraisal comparable #1 and the board of review's comparables #2 and #4, which are similar to the subject in dwelling size, location, site size, age, and most features. These most similar comparables sold from February 2020 to April 2021 for prices ranging from \$184,900 to \$199,900 or from \$109.54 to \$122.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$195,916 or \$116.20 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, the Board finds a reduction in the subject's 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:

April 18, 2023



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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