



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

APPELLANT: Jeffrey & Beth Grant  
DOCKET NO.: 21-05159.001-R-1  
PARCEL NO.: 12-17-10-301-008

The parties of record before the Property Tax Appeal Board are Jeffrey & Beth Grant, the appellants; 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:** \$26,888  
**IMPR.:** \$66,148  
**TOTAL:** \$93,036

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 brick exterior construction with 3,140 square feet of living area.<sup>1</sup> The dwelling was constructed in 1961 and is approximately 60 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 2-car garage. The property has a 51,836 square foot, or 1.19 acre, riverfront site and is located in Kankakee, Aroma Township, Kankakee County.

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The appellants submitted an undated page from an appraisal containing a sketch with measurements indicating a dwelling size of 2,839 square feet of living area, together with the subject's property record card, which was also presented by the board of review, containing a sketch with measurements indicating a dwelling size of 3,340 square feet of living area. However, the township assessor obtained new measurements for the subject home of 3,140 square feet of living area during this appeal and acknowledged the prior measurements were incorrect. The Board finds these most recent measurements by the township assessor to be the best evidence of dwelling size.

The appellants contend assessment inequity regarding both the land and improvement assessments as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables within the same subdivision as the subject or in a nearby subdivision. The parcels range in size from 17,823 to 50,530 square feet of land area and are riverfront sites. The comparables are improved with 1-story homes of brick, vinyl, or brick and stone exterior construction ranging in size from 2,182 to 2,926 square feet of living area. The dwellings range in age from 53 to 70 years old. Each home has central air conditioning and a 2-car garage. Two homes each have a fireplace. The comparables have land assessments of \$15,542 or \$19,404 or from \$0.31 to \$0.87 per square foot of land area and have improvement assessments ranging from \$59,855 to \$64,861 or from \$20.46 to \$29.08 per square foot of living area.

The appellants also disclosed they purchased the subject property in June 2020 for a price of \$301,000.

The appellants submitted a brief contending that the appellants dispute the dwelling size shown in the subject's property record card. The appellants argued they invited the township assessor to measure the subject dwelling but the township assessor has not done so. The appellants asserted a nearby 1.33 acre lot has a land assessment of \$16,122 whereas the subject property has a higher land assessment and is a smaller parcel.

Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,727. The subject property has a land assessment of \$26,888 or \$0.52 per square foot of land area and an improvement assessment of \$77,839 or \$24.79 per square foot of living area.

The board of review submitted a letter dated July 22, 2022 from the township assessor's office asserting that the assessor measured the subject home and determined the dwelling size to be 3,140 square feet of living area. The assessor acknowledged that the prior measurements were incorrect and that a reduction in the subject's improvement assessment would be justified.

The board of review also submitted a letter from the Kankakee County State's Attorney's Office asserting that the township assessor has now measured the subject home and determined the measurements shown in the subject's property record card were incorrect. Based on the new measurements, the board of review asserted a reduction in the subject's improvement assessment to \$71,687 would be appropriate.

### **Conclusion of Law**

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity,

proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

With respect to land assessment equity, the record contains four comparables presented by the appellants. The Board gives less weight to the appellants' comparable #2, which is a significantly smaller lot than the subject. The Board finds the best evidence of land assessment equity to be the appellants' comparables #1 and #3, which are more similar to the subject in lot size and are similar to the subject in riverfront location. These two comparables have land assessments of \$15,542 and \$19,404 or of \$0.31 and \$0.50 per square foot of land area. The subject's land assessment of \$26,888 or \$0.52 per square foot of land area is above the best comparables in this record, but appears to be justified given the subject has a larger lot than these comparables. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to improvement assessment equity, the record contains four comparables presented by the appellants. The Board gives less weight to the appellants' comparable #2, due to significant differences from the subject in dwelling size. The Board finds the best evidence of improvement assessment equity to be the appellants' comparables #1 and #3, which are more similar to the subject in dwelling size and are similar to the subject in age, location, and features. These two most similar comparables have improvement assessments of \$59,855 and \$64,861 or of \$20.46 and \$25.19 per square foot of living area. The subject's improvement assessment of \$77,839 or \$24.79 per square foot of living area falls above the best comparables in terms of total improvement assessment and is bracketed by the best comparables on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment commensurate with the appellants' 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.



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Chairman



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Member



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Member

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Member



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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: June 27, 2023



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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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