



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

APPELLANT: Ramon Arce
DOCKET NO.: 22-00242.001-R-1
PARCEL NO.: 13-17-22-205-013

The parties of record before the Property Tax Appeal Board are Ramon Arce, 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: \$10,037
IMPR.: \$21,427
TOTAL: \$31,464

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 2022 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 1,805 square feet of living area.¹ The dwelling was constructed in 1969 with an addition constructed in 1975. Features of the home include a crawl space foundation, central air conditioning, a fireplace, and a 2-car garage with 440 square feet of building area. The property has a 0.36 of an acre site and is located in Kankakee, Otto 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 October 24, 2019 for a price of \$46,550. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties; the property sold using a realtor and was

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the subject's property record card presented by the board of review which contains a sketch with measurements.

advertised for sale through the Multiple Listing Service for six months; the sale was due to foreclosure; and the sale was not by contract for deed. The appellant noted the property is uninhabitable and submitted photos depicting a gutted interior. In support of the sale, the appellant submitted a listing sheet without a sale price and a Zillow printout indicating a sale on October 24, 2019 for \$46,550. The appellant also submitted copies of a Real Estate Transfer Declaration, indicating the property was advertised for sale and sold as a Bank REO, and Closing Disclosure for a loan in the amount of \$63,400.

Based on this evidence, the appellant requested a total assessment of \$31,464.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$31,464. The subject's assessment reflects a market value of \$94,401 or \$52.30 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.² The board of review presented a letter arguing the subject's 2019 was too remote in time from the assessment date to be reflective of market value as of that date. 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 only evidence of market value to be the purchase of the subject property in October 2019 for a price of \$46,550. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction; however, the record also demonstrates the subject has been under renovation since the appellant's purchase, indicating the subject's 2019 sale price may not be reflective of its current market value. In the appeal petition, the appellant sought a total assessment for the subject of \$31,464, which is equal to the subject's 2022 tax year assessment. Based on this record, the Board finds no reduction in the subject's assessment is justified.

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

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 16, 2024



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

Ramon Arce
2775 E. Riverview Dr.
Kankakee, IL 60901

COUNTY

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