



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

APPELLANT: Daniel Donohue
DOCKET NO.: 24-00131.001-R-1
PARCEL NO.: 02-03-04-100-012

The parties of record before the Property Tax Appeal Board are Daniel Donohue, 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 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: \$11,762
IMPR.: \$55,333
TOTAL: \$67,095

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 2024 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 part 2-story and part 1-story dwelling of frame exterior construction with 1,876 square feet of living area. The dwelling was constructed in 1900 and is approximately 124 years old. Features of the home include a basement, central air conditioning and a 280 square foot garage. The property also has a 2,100 square foot pole building. The property has an approximately 72,310 square foot site and is located in Grant Park, Sumner Township, Kankakee County.

The appellant contends assessment inequity of both the land and the improvements as the basis of the appeal. In support of the inequity argument, the appellant submitted information on twelve equity comparables located from 1 to 4 miles from the subject property. The comparables are improved with 1-story, 1.5-story, 2-story, part 2-story and part 1-story, or part 2-story and part 1.5-story dwellings of frame exterior construction ranging in size from 954 to 2,312 square feet of living area. The dwellings range in age from 26 to 139 years old. Each comparable has a

basement. Eleven comparables each have one or two garages that range in size from 200 to 660 square feet of building area. Comparables #1 and #11 are classified as farm parcels and each parcel contains multiple farm buildings. Comparables #3, #5 and #11 each have a barn that ranges in size 1,320 to 2,048 square feet of building area, along with other ancillary buildings. The twelve comparables have improvement assessments ranging from \$41,553 to \$64,307 or from \$23.49 to \$55.29 per square foot of living area.¹ The comparables have homesites/sites that range in size from 9,856 to 189,486 square feet of land area. The comparables have land assessments that range from \$2,338 to \$20,047 or from \$0.10 to \$0.57 per square foot of land area.² Based on this evidence, the appellant 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 \$73,525. The subject property has an improvement assessment of \$61,763 or \$32.92 per square foot of living area and a land assessment of \$11,762 or \$0.16 per square foot of land area.

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor. The assessor argued that the appellant's comparable #4 is located in Manteno Township, which is outside of the subject's multi-township jurisdiction. The assessor argued that the appellant's comparable #1 is a farm parcel, and the appellant's comparable #3 is in need of repair and has an inferior condition when compared to the subject dwelling.

The board of review submitted its notes on appeal, along with a copy of the subject's property record card and a spreadsheet with information on three comparable properties to the Property Tax Appeal Board by electronic filing dated May 28th, 2025. The Board finds the board of review comparables were not presented on PTAB's prescribed forms as required by Section 1910.80 of the rules of the Property Tax Appeal Board. Therefore, pursuant to the Board's strict application of section 1910.80, as articulated in Standing Order No. 2, the spreadsheet containing information on three comparable properties submitted by the board of review is given no weight.

Conclusion of Law

The Property Tax Appeal Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and board of review are ordered to use PTAB's prescribed forms in accordance with Section 1910.80 of the rules of the Property Tax Appeal Board whether a party is filing by paper or through the e-filing portal. Any party not complying with PTAB's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight.

The taxpayer contends 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,

¹ Farm building assessments are not included in the improvement assessments.

² Farmland assessments are not included in the land assessments.

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

The appellant provided twelve comparable properties for the Board's consideration. With respect to the subject's land assessment. The Board has given less weight to the appellant's comparables #1, #2, #3, #5, #6, #7, #8, #9 and #12 which differ significantly from the subject in site size and/or are farm parcels, unlike the subject. The Board has also given less weight to the appellant's comparable #4, which is located 4 miles away from the subject and in a different township.

The Board finds the appellant's comparables #10 and #11 are located in the same township as the subject and are most similar to the subject in site size, although the sites are still somewhat larger than the subject, suggesting adjustments would be required to make them more equivalent to the subject. Nevertheless, these two comparables have land assessments of \$12,403 and \$14,821 or \$0.13 and \$0.14 per square foot of land area. The subject has a land assessment of \$11,762 or \$0.16 per square foot of land area, which falls below the two most similar comparables in the record in terms of total land assessment but somewhat above the comparables on a per square foot of land area basis, which appears to be logical given the subject's smaller site size. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of the property decreases, the per unit value increases.

With respect to the subject's improvement assessment. The Board has given less weight to the appellant's comparables #1, #2, #5, #6, #7, #8, #9, #11 and #12 which differ from the subject in dwelling size and/or age. Additionally, the appellant's comparables #1 and #12 are farm parcels, unlike the subject. The Board has also given less weight to the appellant's comparable #4, which is located 4 miles away from the subject and outside of the subject's township.

The Board finds the appellant's comparables #3 and #10 are overall more similar to the subject dwelling in size and age. However, the Board finds neither of these comparables has a pole barn, like the subject, suggesting upward adjustments for this difference would be required to make them more equivalent to the subject. Nevertheless, the comparables have improvement assessments of \$41,553 and \$50,194 or from \$23.77 and \$28.78 per square foot of living area. The subject's improvement assessment of \$61,763 or \$32.92 per square foot of living area falls above the two more similar comparables in this record both in terms of total improvement assessment and on a per square foot basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement assessment 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.



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: _____

October 21, 2025



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

Daniel Donohue
P.O. Box 144
Grant Park , IL 60940

COUNTY

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