FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Brian D'Andrea
DOCKET NO.: 25-00097.001-R-1
PARCEL NO.: 06-10-24-223-011

The parties of record before the Property Tax Appeal Board are Brian D'Andrea, the appellant, by attorney Dimitrios Trivizas, of Dimitrios P. Trivizas, Ltd. in Skokie; 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:	$7,000
IMPR.:	$66,326
TOTAL:	$73,326

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 2025 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 two-story four-unit apartment building of brick exterior construction with 3,952 square feet of gross building area. The building was constructed in 1972. Features of the building include a concrete slab foundation and central air conditioning. The property has a 7,700 square foot site and is located in Momence, Ganeer 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 April 19, 2023 for a price of $170,000. The appellant reported that the seller was William Depoister, the parties to the transaction were not related, and the property was sold through a realtor with McColly Real Estate. The appellant also indicated the property was advertised for sale through the Multiple Listing Service for a period of 47 days. In further support of the appeal, the appellant submitted a copy of the Multiple Listing Service sheet and settlement statement which confirm the sale price of $170,000. The appellant disclosed that the subject had been renovated in 2024. 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 $73,326. The subject's assessment reflects a market value of $220,000 or $55.67 per square foot of gross building area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales located next door to the subject. The comparables consist of two-story apartment buildings of brick exterior construction containing 3,952 square feet of gross building area. The dwellings were built in either 1970 or 1980. Each building has central air conditioning. The parcels each contain 7,700 square feet of land area. The comparables sold in August 2020 and September 2021 for prices of $160,000 and $210,000 or $40.49 and $53.14 per square foot of gross building area, including land. The board of review also submitted a memorandum arguing that the subject suffered fire damage prior to the sale and that the previous owner and the appellant received permits to repair the damage and make other renovations before and after the purchase. The board of review submitted copies of the permits, including a permit issued May 9, 2023 for $92,000 to "complete the remodel from fire damage, new flooring, paint, electrical finishes, plumbing trims, small window repair, cabinetry, and countertops." Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review failed to demonstrate the subject's sale lacked the elements of an arm's-length transaction and that the interior renovations were completed prior to the sale and were thus reflected in the sale price. The appellant also argued that the post-purchase renovations were for personal property and not permanent fixtures.

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 diminished weight to the subject's April 2023 sale. The Board finds the sale price does not reflect the updated condition of the subject property as of the January 1, 2025 assessment date. On this record, the Board finds the subject building was updated with new flooring, paint, electrical finishes, plumbing trims, small window repair, cabinetry, and countertops after its April 2023 sale. The appellant also reported the 2024 renovation in the appeal petition.

The board of review submitted two comparable sales of properties next door to the subject. The Board finds these comparables are identical to the subject in gross building area, site size, and features. The comparables sold in August 2020 and September 2021 for prices of $160,000 and $210,000 or $40.49 and $53.14 per square foot of gross building area, including land. The subject's assessment reflects a market value of $220,000 or $55.67 per square foot of gross building area, including land, which is supported by the comparable sales in this record when considering the subject’s updated condition. Based on this record and after considering adjustments to the comparables for differences when compared to 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:

C E R T I F I C A T I O N

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: July 21, 2026

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

Brian D'Andrea, by attorney:
Dimitrios Trivizas
Dimitrios P. Trivizas, Ltd.
4957 Oakton Street
No. 217
Skokie, IL 60077

COUNTY

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