FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Luis Luchessi
DOCKET NO.: 25-00154.001-R-1
PARCEL NO.: 17-09-29-121-011

The parties of record before the Property Tax Appeal Board are Luis Luchessi, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:	$4,636
IMPR.:	$35,360
TOTAL:	$39,996

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 part 1-story and part 2-story dwelling of frame exterior construction with 1,260 square feet of living area. The dwelling was constructed in 1910 and is 115 years old. Features of the home include a partial basement, central air conditioning, and a 2-car garage. The property has a 7,266 square foot site and is located in Bradley, 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 June 27, 2024 for a price of $120,000. The appellant reported that the seller was Federal Home Loan, the parties to the transaction were not related, and the property sold through a realtor. The appellant also indicated the property was advertised for sale through the Multiple Listing Service for a period of nine days. The appellant also submitted copies of the listing sheet and settlement statement confirming the sale price and the payment of realtor commissions. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

In further support of the overvaluation argument the appellant submitted information on three comparable sales located within .99 of a mile of the subject, two of which are within the subject's assessment neighborhood. The comparables consist of 2-story dwellings of frame exterior construction ranging in size from 1,012 to 1,424 square feet of living area. The homes were each built in 1910. Two dwellings each have a full basement and central air conditioning. Two comparables each have either a 484 or 726 square foot garage. The parcels range in size from 7,250 to 11,550 square feet of land area. The comparables sold from April 2024 to November 2025 for prices ranging from $61,000 to $84,000 or from $42.84 to $72.13 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $57,981. The subject's assessment reflects a market value of $173,960 or $138.06 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the Village of Bradley. The comparables consist of part 1-story and part 2-story dwellings of frame exterior construction ranging from 1,116 to 1,484 square feet of living area. The dwellings are either 79 or 116 years old. Each dwelling has a full basement and central air conditioning. Three comparables each have a 2-car garage. The parcels range in size from 6,084 to 7,264 square feet of land area. The comparables sold from April 2023 to August 2024 for prices ranging from $159,900 to $215,000 or from $129.47 to $144.88 per square foot of living area, including land. 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 had not disputed the arm's length nature of the subject's sale.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in June 2024 for a price of $120,000. The appellant submitted copies of the listing sheet and settlement statement associated with the sale disclosing the property was advertised for sale and had the elements of an arm's length transaction. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Board gave less weight to the parties' comparables sales, which differ from the subject in age, location, features, and/or sold less proximate to the assessment date at issue in this appeal. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's 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: __________ __________

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 <u>PETITION AND EVIDENCE</u> 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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