FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Matthew Plachy
DOCKET NO.: 25-00571.001-R-1
PARCEL NO.: 16-17-04-320-016

The parties of record before the Property Tax Appeal Board are Matthew Plachy, 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:	$3,033
IMPR.:	$21,467
TOTAL:	$24,500

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 1.5-story dwelling of vinyl exterior construction with 1,071 square feet of living area. The dwelling was constructed in 1948 and has a chronological age of 77 years old. Features of the home include crawl space foundation, central air conditioning and a 2-car garage. The property has a 4,675 square foot site and is located in Kankakee, Kankakee Township, Kankakee County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of $76,000 as of January 8, 2026. The appraisal was prepared by Tina L. Power, a Certified Residential Real Estate Appraiser. The intended use of the appraisal report was to support a mortgage refinancing transaction of the subject property for the lender/client, Midland States Bank.

In estimating the market value of the subject property, Power's developed the sales comparison approach to value selecting five comparable sales located from 0.14 of a mile to 2.07 miles from the subject property. The comparables have varying degrees of similarity to the subject in location, age, dwelling size and other features. The properties sold from January to November 2025 for prices ranging from $70,000 to $113,500 or from $63.64 to $128.09 per square foot of living area, land included. After adjusting comparables #3 and #5 for sale or financing concessions, the appraiser adjusted the comparables for differences with the subject in view, condition, dwelling size, basement amenity and other elements arriving at adjusted sale prices of the comparables ranging from $73,500 to $77,175 and an opinion of market value for the subject of $76,000.

The appellant also submitted a second appraisal prepared by René Morales, a Certified Residential Real Estate Appraiser with an effective date of November 26, 2025 and an estimated market value of $66,000. The intended use of the appraisal report was to provide an opinion of market value for possible marketing purposes.

In estimating the market value of the subject property, Morales developed the sales comparison approach to value selecting three comparable sales located from 0.29 of a mile to 2.07 miles from the subject property. Morales' comparable #2 is the same property as Power's comparable #1. The comparables have varying degrees of similarity to the subject in location, age, dwelling size and other features. The properties sold from February to July 2025 for prices ranging from $56,000 to $80,000 or from $53.95 to $59.83 per square foot of living area, land included. Morales adjusted the comparables for differences with the subject in view, room count, dwelling size, basement amenity and other elements arriving at adjusted sale prices of the comparables ranging from $56,734 to $73,475 and an opinion of market value for the subject of $66,000.

Based on this evidence, the appellant requested the subject's total assessment be reduced to $30,200 which equates to a market value of $90,609 or $84.60 per square foot of living area, land included when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $44,488. The subject's assessment reflects a market value of $133,477 or $124.63 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review also submitted a copy of the subject's property record card which disclosed the subject property sold in September 2020 for a price of $32,000. The board of review did not submit any substantive, documentary evidence or legal argument to support its assessment of the subject property or some other, alternate valuation as required under Section 1910.63(c) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.63(c)) Furthermore, the board of review did not challenge or critique either of the appraisals submitted by the appellant. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 appellant submitted two appraisals and the board of review submitted the subject’s property record card disclosing the subject sold in September 2020. The Board gives little weight to September 2020 sale of the subject which occurred more than four years prior to the assessment date at issue in this appeal.

The Board finds the best evidence of market value to be the appraisals submitted by the appellants. Appraiser Power opined an estimate market value for the subject of $76,000 as of January 8, 2026 while appraiser Morales opined an estimated market value for the subject of $66,000 as of November 2025. The Board finds both appraisers selected sales which occurred in 2025 and that one comparable was common to both appraisals and gives some weight to the both the Power and Morales appraisals submitted by the appellant. The subject's assessment reflects a market value of $133,477 or $124.63 per square foot of living area, including land, which falls above the appraised value. The Board finds the subject property had a market value of $73,500 as of the assessment date at issue. Since market value has been established the statutory level of assessment shall apply.

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

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