



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

APPELLANT: Donald Bourassa
DOCKET NO.: 08-01299.001-R-1
PARCEL NO.: 12-17-15-204-008

The parties of record before the Property Tax Appeal Board are Donald Bourassa, the appellant; and the Kankakee County Board of Review.

Based on the facts and exhibits presented, 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: \$4,424
IMPR.: \$57,107
TOTAL: \$61,531

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 18,500 square foot parcel improved with a one-story brick dwelling that is 44 years old and contains 2,403 square feet of living area.¹ Features of the home include central air-conditioning, a crawl space foundation, two fireplaces and a two-car garage.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property with an effective date of January 1, 2008. The appraiser used the cost and sales comparison approaches in estimating a value for the subject of \$185,000.

In the cost approach, the appraiser determined a land value of \$40,000 based on recent vacant land sales in the general subject market area. The appraiser consulted the Marshall & Swift Cost Manual and local contractor's costs in estimating a replacement

¹ The board of review's evidence depicts the subject as having 2,384 square feet of living area.

cost new of the improvements of \$186,290. Depreciation of \$37,258 was subtracted from this figure, leaving a depreciated value of the improvements of \$149,032, to which site improvements of \$3,000 were added. Incorporating the land value resulted in an indicated value by the cost approach of \$192,000.

In the sales comparison approach, the appraiser examined three comparable properties. The comparables are situated on lots ranging in size from 22,275 to 43,560 square feet of land area and are improved with one-story style frame or brick and frame dwellings that ranged in age from 37 to 56 years old and range in size from 1,663 to 2,470 square feet of living area. Features of the comparables include central air-conditioning, two-car garages and crawl space foundations. Two comparables have a fireplace. The comparables sold from February 2007 to April 2008 for prices ranging from \$150,000 to \$195,000 or from \$78.95 to \$90.20 per square foot of living area, including land. The appraiser adjusted the comparables for differences when compared to the subject for such items as site size, construction quality, living area, bedroom count, patios and various amenities. After making these adjustments, the comparables had adjusted sales prices ranging from \$183,600 to \$187,445, including land. Based on this analysis, the appraiser concluded a value for the subject by the sales comparison approach of \$185,000.

In his final reconciliation, the appraiser placed most weight on the sales comparison approach. The appraiser was not present at the hearing to provide direct testimony or subject to cross-examination regarding his final estimate of value or methodologies used in the appraisal.

The appellant also submitted four additional comparable sales. These comparables were located from 3 to 5 miles from the subject. They had lot sizes ranging from 10,000 to 51,763 square feet of land area. Each of these comparables were one-story frame or frame and masonry dwellings that were built from 1955 to 1969. Three featured a crawl space foundation and one had a partial unfinished basement. Each had central air conditioning and three had a fireplace. They had garages ranging from 288 to 576 square feet of building area. These comparables contained from 2,095 to 2,485 square feet of living area. The homes sold from June 2008 to October 2008 for prices ranging from \$126,500 to \$181,500 or from \$57.76 to \$73.51 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$68,486 was disclosed. The subject has an estimated market value of \$205,725 or \$86.29 per square foot of living area including land, as reflected by its assessment and Kankakee County's 2008 three-year median level of assessments of 33.26%.²

² Using 2,384 square feet of living area.

In support of the subject's estimated market value, the board of review submitted property record cards and an equity grid analysis of three comparables. The comparables consist of one-story brick dwellings that were built between 1960 and 1969 and range in size from 1,972 to 2,384 square feet of living area. Features of the comparables include central air-conditioning, one fireplace and two-car garages. One comparable has a crawl space foundation and two have a full basement, one of which has some finished area. The comparables have total assessments ranging from \$60,726 to \$74,912. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject property's assessment is warranted. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). The Board finds the appellant has met this burden.

The Board finds the appellant submitted four sale comparables and an appraisal of the subject property in which the subject's market value was estimated to be \$185,000 as of January 1, 2008, which is the subject's assessment date. The board of review submitted equity evidence and failed to refute the appellant's market value evidence with substantive documentary evidence to support the subject's estimated market value as reflected by its assessment. The Board gave this equity evidence no weight in its analysis as it fails to refute the appellant's overvaluation argument. The Board finds the best evidence and only evidence in this record of the subject's market value on January 1, 2008, is contained in the evidence submitted by the appellant. The Board gave less weight to the appellant's comparables #1, #2 and #4 because these comparables were located in a different township than the subject. Based on all of the evidence submitted by the appellant, the Board finds the appraisal best represents the subject's market value on January 1, 2008. The Board finds the appraiser used a logical and proper adjustment process to account for differences of the three comparables in the appraisal when compared to the subject. Therefore, the Board finds the subject's market value as of the subject's assessment date of January 1, 2008 is \$185,000.

In conclusion, the Board finds the appellant has demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is incorrect and a reduction is warranted. Since fair market value has been established, the 2008 three-year weighted average median level of assessments for Kankakee County of 33.26% 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: November 30, 2012

Allen Castrovillari

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 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 the subsequent year 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.

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.