



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

APPELLANT: James Vollmer
DOCKET NO.: 08-01786.001-R-1
PARCEL NO.: 17-09-07-410-001

The parties of record before the Property Tax Appeal Board are James Vollmer, the appellant, and the Kankakee County Board of Review.

Based on the facts and exhibits presented, 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: \$10,399
IMPR.: \$43,999
TOTAL: \$54,398

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with 1,700 square feet of living area. The dwelling is of frame construction and was built in 1977. Features of the property included a crawl space, central air conditioning and a 650 square foot attached garage. The subject has a 10,560 square foot parcel and is located in Bourbonnais, Kankakee County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as including one, one-story dwelling and two, split-level dwellings that range in size from 1,656 to 1,924 square feet of living area. The comparable dwellings range in age from 28 to 33 years old. Each comparable has central air conditioning and a two-car garage ranging in size from 380 to 480 square feet of building area. The comparables have improvement assessments ranging from \$36,331 to \$43,203 or from \$20.36 to \$25.48 per square foot of living area. The subject's improvement assessment is \$43,999 or \$25.88 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$37,536.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$54,398 was disclosed. To demonstrate the subject was equitably assessed the board of review presented descriptions and assessment information on six comparable properties consisting of one-story dwellings that range in size from 1,543 to 1,716 square feet of living area. The dwellings were of frame construction and were built from 1975 to 1988. Each of the comparables has central air conditioning, two comparables have fireplaces and each comparable has a garage ranging in size from 361 to 624 square feet of building area. These properties have improvement assessments ranging from \$40,682 to \$46,873 or from \$25.11 to \$28.52 per square foot of living area. The board of review also submitted sales data to demonstrate the subject's assessment was reflective of the property's market value. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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's assessment is is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden of proof.

The Board finds the comparables submitted by the board of review were most similar to the subject in style. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$40,682 to \$46,873 or from \$25.11 to \$28.52 per square foot of living area. The subject's improvement assessment of \$43,999 or \$25.88 per square foot of living area is within the range established by the most similar comparables. The appellant submitted only one comparable that was similar to the subject in style. This property had an improvement assessment of \$25.48 per square foot of living area, which is lower than the subject's but justified based on its garage being 270 square feet smaller than the subject's garage. Based on this record the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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

Shawn R. Lerbis

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: May 20, 2011

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.