



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

APPELLANT: Jeffrey Chiero  
DOCKET NO.: 08-03592.001-R-1  
PARCEL NO.: 07-08-23-103-009

The parties of record before the Property Tax Appeal Board are Jeffrey Chiero, 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:** \$17,534  
**IMPR:** \$109,290  
**TOTAL:** \$126,824

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a part one and one-half-story and part two-story frame and masonry dwelling built in 1989. The subject contains 3,136 square feet of living area. Features include two fireplaces, central air-conditioning, a full, partially finished basement and a garage containing 896 square feet of building area.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant is not disputing the subject's land assessment. In support of the inequity argument, the appellant submitted a grid analysis of three suggested comparable properties.<sup>1</sup> The comparables are part one-story and part two-story or two-story dwellings of brick and frame or stucco and frame exterior construction that were built from 1979 to 1990. Each comparable is located in the same subdivision as the subject with two being on the same street as the subject. Each

<sup>1</sup> Property characteristics for the subject and each of the appellant's comparables was provided by the board of review at the request of the hearing officer.

comparable has a garage ranging from 650 to 918 square feet of building area. Each comparable has a full basement with two having some finished basement area. The comparables contain from 2,660 to 4,260 square feet of living area and have improvement assessments ranging from \$98,027 to \$104,074 or from \$23.97 to \$39.13 per square foot of living area. The subject property has an improvement assessment of \$132,177 or \$42.15 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$149,711 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis utilizing the appellant's comparables previously described above. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Board initially finds the best evidence of the subject's size is the evidence submitted by the board of review. The appellant testified that he used a size measurement taken from an appraisal; however, the Board finds the appraiser was not present at the hearing to provide direct testimony or subject to cross-examination; therefore, this evidence was given less weight.

Both parties presented assessment data on the same three equity comparables. The comparables were generally similar to the subject in most respects. They had improvement assessments ranging from \$98,027 to \$104,074 or from \$23.97 to \$39.13 per square foot of living area. The subject's improvement assessment of \$42.15 per square foot of living area is above this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property for such features as exterior construction, size, basement finish and age, the Board finds the subject's per square foot improvement assessment is not supported by the comparable properties contained in this record and a reduction in the subject's assessment is warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is 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: October 21, 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.