



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

APPELLANT: William Hudson
DOCKET NO.: 09-01992.001-R-1
PARCEL NO.: 17-09-28-110-006

The parties of record before the Property Tax Appeal Board are William Hudson, 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: \$4,689
IMPR.: \$10,362
TOTAL: \$15,051

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of one-story frame dwelling that is 55 years old. The subject contains 628 square feet of living area, central air conditioning and a detached two-car garage. The subject is located in Bourbonnais Township, Kankakee, Illinois.

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 equity argument, the appellant submitted a grid analysis and property record cards detailing two suggested comparable properties. The comparables are one-story frame or stucco dwellings that were 47

or 56 years old. Each comparable has central air conditioning and a garage of either 432 or 576 square feet of building area. The comparables contain either 624 or 704 square feet of living area and an improvement assessment of \$9,398 or \$12,272 or \$15.06 and \$24.09 per square foot of living area, respectively. The subject property has an improvement assessment of \$18,526 or \$29.50 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 \$23,215 was disclosed. In support of the subject's assessment, the board of review argued the appellant's comparable #1 contained mold and his comparable #2 was in poor shape. No other evidence was offered to support the subject's assessment. 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 claimed 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 in this record, the Board finds the appellant has met this burden.

The appellant presented assessment data on two equity comparables that were similar to the subject in most respects. They had improvement assessments of \$9,398 or \$12,272 or \$15.06 and \$24.09 per square foot of living area, respectively. The subject property has an improvement assessment of \$18,526 or \$29.50 per square foot of living area. The subject's improvement assessment is excessive when compared with the most similar comparables contained in this record. After considering adjustments and the differences in the appellant's suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is

not supported by the most 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 adequately 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

Tracy 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: January 24, 2014

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.