



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

APPELLANT: Randy Hoffman  
DOCKET NO.: 09-04856.001-R-1  
PARCEL NO.: 17-09-06-301-009

The parties of record before the Property Tax Appeal Board are Randy Hoffman, 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:** \$12,208  
**IMPR.:** \$81,690  
**TOTAL:** \$93,898

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a part one-story and part two-story dwelling of frame construction containing 2,272 square feet of living area. The dwelling was constructed in 1999. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 3-car garage. The property has a 43,737 square foot site and is located in Bourbonnais Township, Kankakee County.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity and overvaluation.<sup>1</sup> The appellant submitted information on three comparable properties described as two-story dwellings of frame or frame and masonry construction that ranged in size from 1,748 to 3,200 square feet of living area. The dwellings ranged in age from 4 to 23 years old. The comparables were located within one mile of the

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<sup>1</sup> At hearing the appellant withdrew the land inequity claim.

subject. Two comparables have a full basement; each has central air conditioning, a fireplace and a garage ranging in size from 440 to 600 square feet of building area. The comparables have improvement assessments ranging from \$52,612 to \$77,097 or from \$21.35 to \$31.04 per square foot of living area. The subject's improvement assessment is \$81,690 or \$35.95 per square foot of living area. The appellant testified that his comparable #2 was on the same street as the subject and was the best comparable to the subject. The appellant acknowledged that his comparable #3 and #4 were not in the same subdivision as the subject.

The appellant also argued overvaluation based on the percentage of increase in its assessment as compared to the Federal Housing Finance Agency Housing Price Index. It was reported that the Federal Housing Agency index of 2.41% was substantially less than the subject's increase in assessment of 3.19%. 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 final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with part one-story and part two-story dwellings of frame construction that range in size from 1,868 to 2,345 square feet of living area. The dwellings were constructed from 1998 to 2000. Each is located in the same subdivision as the subject. Features of the comparables include a full basement and central air conditioning. Three have a fireplace and each has a 2-car or 3-car garage. These properties have improvement assessments ranging from \$76,851 to \$86,236 or from \$36.69 to \$41.33 per square foot of living area.

The board of review also submitted four comparable sales. The part one-story and part two-story frame homes were built from 1993 to 2005 and are situated on lots ranging from 20,000 to 168,868 square feet of land area. Features include full basements, three of which have finished area, air conditioning, a fireplace and 2-car or 3-car garages. The homes range in size from 2,272 to 2,828 square feet of living area and sold from April 2005 to August 2007 for prices ranging from \$294,900 to \$410,000 or from \$126.08 to \$163.96 per square foot of living area, including land. Eric Blair, Chief Deputy Assessor of Bourbonnais Township testified that the subject's subdivision is a premium subdivision. Blair further testified that the appellant's comparable #2 was the most comparable property.

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 Board further finds a reduction in the subject's assessment 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code §1910.63(e). 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 not met this burden.

The Board finds the best comparables in this record are the appellant's comparable #1 and the board of review's comparables #1, #2 and #3. The Board finds these comparables are most similar to the subject in location, design, exterior construction, age and/or size. These most representative comparables had improvement assessments ranging from \$76,851 to \$86,236 or from \$31.04 to \$39.09 per square foot of living area. The subject's improvement assessment of \$81,690 or \$35.95 is within this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties contained in this record and a reduction in the subject's assessment is not warranted on this basis.

The appellant also contended 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board gave little merit to the market and assessment statistical analyses submitted by the appellant. The appellant

attempted to demonstrate the subject's assessment was not reflective of market value based on the percentage of increase in its assessment as compared to the Federal Housing Finance Agency Housing Price Index.

The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate overvaluation by a preponderance of the evidence. Foremost, the Board finds this type of analysis uses median sale prices and percentage increases from year to year. There was no credible evidence showing the market activity described by the appellant in this analysis is indicative of the subject's fair market value. The Board finds rising or falling sale prices from year to year on a percentage basis do not indicate whether a particular property is overvalued. Actual sale prices of properties together with their salient characteristics must be compared and analyzed to determine whether a particular property is overvalued. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior assessments. Therefore, the Board finds the appellant did not show by a preponderance of the evidence that the subject's assessment is not reflective of its market value, and no reduction is warranted on this basis.

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.



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: March 21, 2014



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.