



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

APPELLANT: Donald Winge
DOCKET NO.: 10-00891.001-R-1
PARCEL NO.: 17-08-24-109-021

The parties of record before the Property Tax Appeal Board are Donald Winge, 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: \$14,003
IMPR.: \$70,997
TOTAL: \$85,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part one-story, part two-story frame dwelling built in 2004. The subject contains 2,400 square feet of living area and features an unfinished basement, central air conditioning, one fireplace and a four 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 inequity argument, the appellant submitted a grid analysis detailing four suggested comparable properties. The appellant's grid depicts they are

located within five blocks of the subject. The comparables are one and one-half-story, two-story or tri-level brick and frame dwellings that are between three and ten years old. The comparables are described as containing from 1,900 to 2,200 square feet of living area. Three of the comparables have improvement assessments ranging from \$58,264 to \$64,173 or from \$27.57 to \$30.56 per square foot of living area.¹ The subject property has an improvement assessment of \$29.58 per square foot based on 2,400 square feet of living area.² The appellant testified the size for each comparable was taken from either blueprints or a sales listing. 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 \$85,000 was disclosed. In support of the subject's assessment, the board of review submitted a grid analysis and property records cards for the subject and four comparables. Three of the comparables are located in the same subdivision as the subject and one is located 0.75 mile from the subject. The comparable properties consist of part one-story and part two-story frame dwellings that were built from 2001 to 2005. The dwellings contain from 2,294 to 2,640 square feet of living area and have improvement assessments ranging from \$76,204 to \$86,191 or from \$31.74 to \$33.22 per square foot of living area. The board of review argued the appellant submitted an incorrect size for the subject and each comparable. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering 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 not 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

¹ The assessment for comparable #2 was not disclosed.

² The appellant calculated the subject's living area to be 2,000 square feet.

assessment data, the Board finds the appellant has not met this burden.

The Board initially finds the best evidence of the subject's size is found on the property record card depicting 2,400 square feet of living area. The Board further finds both parties presented assessment data on a total of seven equity comparables. The appellant's data was taken from either a blueprint drawing or from a sale listing for each property. The Board finds the calculations derived from these unreliable sources may or may not contain errors which the Board is unable to ascertain. Therefore, the Board gave the appellant's comparable assessment data little weight in its analysis. The Board finds three of the board of review's comparables were similar to the subject in location, design, exterior construction, age, size, basement area and most other features. These comparables had improvement assessments ranging from \$76,204 to \$81,014 or from \$31.74 to \$33.22 per square foot of living area. The Board finds the subject's improvement assessment of \$70,997 or \$29.58 is below the range established by the most similar comparables contained in this record. After considering adjustments and the differences in the board of review's suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in this record and a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.



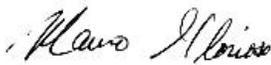
Chairman



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: January 24, 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.