



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

APPELLANT: Michael Nargang
DOCKET NO.: 11-00631.001-R-1
PARCEL NO.: 17-08-13-401-029

The parties of record before the Property Tax Appeal Board are Michael Nargang, 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: \$6,652
IMPR.: \$47,348
TOTAL: \$54,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Kankakee County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a part one-story and part two-story dwelling of frame and brick construction with 2,120 square feet of living area. The dwelling was constructed in 1970.

Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 396 square foot garage. The subject also contains a Mansard style roof. The property has a 11,241 square foot site and is located in Bourbonnais, Bourbonnais Township, Kankakee County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal regarding the subject's improvement.¹ In support of this argument the appellant submitted information on three equity comparables. Comparable #3 also features a Mansard style roof, similar to the subject. The appellant argued that based on his engineering background, Mansard style roofs are inferior to traditional roofs because of heat loss and low upper level ceiling. Based on the testimony and evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,000. The subject property has an improvement assessment of \$47,348 or \$22.33 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds neither party submitted comparable properties truly similar to the subject. Appellant's comparables #1 and #2 were dissimilar to the subject in design. Appellant's comparable #3 contained a mansard style roof similar to the subject; however, it was significantly larger than the subject. The Board also finds the comparables submitted by the board of review were dissimilar to the subject in design, age, foundation

¹ The appellant withdrew the land inequity argument at hearing.

and/or size. The Board further finds the appellant failed to submit market value data to support his claim that a home with a mansard style roof was inferior to a traditional style home because of heat loss and low ceiling heights. Therefore, the Board finds the most similar comparables contained in this record are the appellant's comparables #1 and #2; and the board of review's comparable #2. These most similar comparables had improvement assessments ranging from \$20.01 to \$33.68 per square foot of living area. The subject's improvement assessment of \$22.33 per square foot of living area is within this established range and is supported by the record herein. In addition, the Board finds that had greater weight been given to the appellant's comparable #3 because it had the same mansard style roof as the subject, considering the economies of scale, meaning a larger improvement typically has a lower cost per square foot, all other things being equal, the subject's improvement assessment appears justified.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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

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: May 21, 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.