



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

APPELLANT: James W. II & Robin Siler
DOCKET NO.: 12-04359.001-R-1
PARCEL NO.: 04-25-333-018-000

The parties of record before the Property Tax Appeal Board are James W. II & Robin Siler, the appellants; and the Monroe 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 **Monroe** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 13,500
IMPR.: \$ 93,490
TOTAL: \$106,990

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Monroe County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 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 is improved with a one-story single family dwelling of brick and frame exterior construction containing 2,330 square feet of living area. The dwelling was constructed in 2003. Features include a full unfinished basement, central air conditioning, a swimming pool and a 671 square foot attached

garage. The property has a 32,750 square foot site. The subject property is located in Columbia, Monroe County, Illinois.

The appellants argued the subject property was overvalued. In support of the overvaluation claim, the appellants submitted three suggested comparable sales and one listing. The comparable sales are located 3.8 to 5.5 miles from the subject while the listing was located in close proximity to the subject. The comparables were improved with one-story style brick or frame dwellings that ranged in size from 2,300 to 3,926 square feet of living area. The dwellings are from 17 to 25 years old. Features had varying degrees of similarity when compared to the subject. Land sizes ranged from 22,216 to 4,242,744 square feet of land area. Three comparables sold from July 2011 to January 2013 for prices ranging from \$128,000 to \$258,000 or from \$55.65 to \$105.95 per square foot of living area including land. One property was listed for sale at \$279,000 or \$71.07 per square foot of living area including land.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$117,800 was disclosed. The subject's assessment reflects an estimated market value of \$356,214 or \$152.88 per square foot of living area including land when applying Monroe County's 2012 three-year average median level of assessment of 33.07%. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessed value, the board of review submitted three comparable sales. Two comparables are located in close proximity while one comparable is located 1.5 miles from the subject. The comparables were improved with one-story style frame and masonry dwellings that ranged in size from 2,053 to 2,258 square feet of living area. The dwellings were built from 1992 to 2003. Features had varying degrees of similarity when compared to the subject. Two comparables had 32,750 square foot lots and one comparable had a 2.5 acre site. The comparables sold from June 2011 to July 2013 for prices ranging from \$280,000 to \$332,000 or from \$136.38 to \$142.60 per square foot of living area including land. The board of review applied adjustments to the comparables for differences to the subject in land area¹ design/quality, dwelling size, garage size, plumbing

¹ The land value adjustment was merely the differences in their estimated land values as reflected by their assessments.

fixtures, fireplaces, exterior construction and finished basement area. The adjustment amounts were based on the cost of the individual components, except the design/quality adjustment, which was a percentage expressed in dollars. No foundational evidence supporting the adjustment amounts was submitted.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The parties submitted six suggested comparables sales and one sale listing for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants and comparable #3 submitted by the board of review. These comparables are older in age and not located in close proximity when compared to the subject. Additionally, two comparables had considerably more land area than the subject. The Board finds comparables #1 and #2 submitted by the board of review are most similar when compared to subject in proximate location, land area, design, age, size and features. These comparables sold for prices of \$280,000 and \$299,000 or \$136.38 and \$141.24 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$356,214 or \$152.88 per square foot of living area including land, which is greater than the most similar comparable sales contained in this record. Therefore, a reduction in the subject's assessment 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.

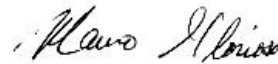
Chairman



Member



Member



Member



Acting 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: September 18, 2015



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.