



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

APPELLANT: Mark Doerr  
DOCKET NO.: 12-04422.001-R-1  
PARCEL NO.: 04-23-465-124-000

The parties of record before the Property Tax Appeal Board are Mark Doerr, the appellant; 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:** \$21,000  
**IMPR.:** \$77,000  
**TOTAL:** \$98,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 2,167 square feet of living area. The dwelling was constructed in 2009. Features include a full basement with 1,084 square

feet of finished area, central air conditioning, a fireplace and a 768 square foot attached garage. The property has a 16,000 square foot site. The subject property is located in Columbia, Monroe County, Illinois.

The appellant argued the subject property was inequitably assessed. The appellant did not challenge the subject's land assessment. In support of the inequity claim, the appellant submitted four comparables located in close proximity to the subject. The comparables were improved with one-story style brick and frame dwellings that ranged in size from 2,099 to 2,518 square feet of living area. The dwellings were constructed in 2006. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$72,262 to \$76,580 or from \$28.70 to \$35.17 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" disclosing the subject's final assessment of \$102,840. The subject property has an improvement assessment of \$81,840 or \$37.77 per square foot of living area.

In response to the appeal, the board of review indicated the appellant "did a good job staying within the property area". The board of review contends the appellant submitted two comparable sales<sup>1</sup> that were too old because they sold in 2007.

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

### **Conclusion of Law**

The taxpayer argued 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

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<sup>1</sup> The appellant did not submit any comparable sales as the appeal was based on assessment inequity rather than overvaluation.

to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof.

The Board gave no weight to the response submitted by board of review. The Board finds the board of review failed to provide a cogent response to this appeal by failing to address the inequity argument raised by the appellant. The board of review did not submit any evidence to support its assessment of the subject property.

The appellant submitted four assessment comparables for the Board's consideration. The Board gave less weight to comparable #2 submitted by the appellant due to its larger dwelling size when compared to the subject. The Board finds the remaining three comparables were more similar to the subject in most respects. These comparables had improvement assessments ranging from \$73,277 to \$76,580 or from \$33.53 to \$35.17 per square foot of living area. The subject has an improvement assessment of \$81,840 or \$37.77 per square foot of living area, which falls above the range established by the most similar assessment comparables contained in this record. Therefore, a reduction in the subject's improvement 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.

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Chairman

*K. L. Ferr*

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Member

*JR*

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Member

*Mark Albino*

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Member

*Jerry White*

\_\_\_\_\_  
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

*A. Portel*

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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.