



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

APPELLANT: Mark & Ann Manzonelli
DOCKET NO.: 12-04475.001-R-1
PARCEL NO.: 04-23-465-136-000

The parties of record before the Property Tax Appeal Board are Mark & Ann Manzonelli, 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: \$ 21,000
IMPR.: \$ 79,275
TOTAL: \$100,275

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

2,529¹ square feet of living area. The dwelling was constructed in 2009. Features include a full basement with 1,088 square feet of finished area, central air conditioning, a fireplace and a 780 square foot attached garage. The property has a 16,000 square foot site. The subject property is located in Columbia, Monroe County, Illinois.

The appellants argued the subject property was inequitably assessed. The appellants did not challenge the subject's land assessment. In support of the inequity claim, the appellants 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 2,482 to 2,532 square feet of living area. The dwellings were constructed in 2006 or 2007. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$72,620 to \$82,330 or from \$28.84 to \$33.17 per square foot of living area.

Based on this evidence, the appellants 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 \$115,310. The subject property has an improvement assessment of \$94,310 or \$37.29 per square foot of living area.

To demonstrate the subject property was equitably assessed, the board of review submitted three of the four comparables submitted by the appellant. The comparables had improvement assessments that ranged from \$80,600 to \$82,330 or from \$32.21 to \$33.17 per square foot of living area. However, the board of review applied market value adjustments to the comparables for differences to the subject in design/quality, dwelling size, garage size, plumbing 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 adjustment

¹ The appellants described the subject dwelling having 2,480 square feet of living area. The dwelling size was calculated using the appellant's interpretation of the schematic drawing depicted on the subject's property record card. The board of review used a dwelling size of 2,545 square feet of living area as depicted on the subject's property record card, but did not address the dwelling size dispute raised by the appellants. The Property Tax Appeal Board reviewed the subject's property record card. Using the subject dwelling's exterior dimensions, the Board calculated the subject's dwelling size to be 2,529 square feet of living area.

expressed in dollars. No foundation evidence of the adjustment amounts was submitted.

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

Conclusion of Law

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

The parties submitted four assessment comparables for the Board's consideration. The comparables were generally similar to the subject in most respects. The comparables had improvement assessments ranging from \$72,620 to \$82,330 or from \$28.84 to \$33.17 per square foot of living area. The subject has an improvement assessment of \$94,310 or \$37.29 per square foot of living area, which falls above the range established by the comparables contained in this record. Therefore, a reduction in the subject's improvement assessment is warranted commensurate with the appellants' request.

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



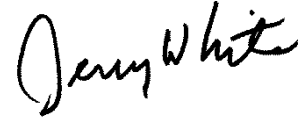
Member



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.