



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

APPELLANT: Alexander & Rachel Baur
DOCKET NO.: 12-04479.001-R-1
PARCEL NO.: 04-16-417-015-000

The parties of record before the Property Tax Appeal Board are Alexander & Rachel Baur, the appellants, by attorney Catherine E. Evans of Catherine E. Evans, Attorney at Law, P.C in Columbia; 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: \$14,950
IMPR.: \$32,050
TOTAL: \$47,000

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 consists of a one-story masonry dwelling that contains 1,421 square feet of living area. The dwelling was built in 1968. Features include a 1,100 square foot basement that has 711 square feet of finished area, central air

conditioning, two fireplaces and a 384 square foot attached garage. The subject property has a 15,840 square foot site. The subject property is located in Columbia, Monroe County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was not reflective of market value. In support of this argument, the appellants completed section IV of the residential appeal petition disclosing the subject property was purchased in December 2009 for \$135,000.

In further support of the overvaluation claim, the appellants submitted three suggested comparable sales. The comparables had varying degrees of similarity when compared to the subject. They sold from May 2009 to October 2012 for prices ranging from \$106,000 to \$130,000 or from \$72.75 to \$92.59 per square foot of living area including land.

Based on this evidence, the appellants requested the subject's assessment be reduced to \$39,667, which reflects an estimated market value of approximately \$119,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$54,650 was disclosed. The subject's assessment reflects an estimated market value of \$165,256 or \$116.30 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 response to the appeal, the board of review indicated it used the comparables submitted by the appellants and the most recent sales to determine value.

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 Board finds the appellants 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 did not submit any market value evidence to support its assessment of the subject property.

The Board gave less weight to the subject's 2009 sale price of \$135,000. The Board finds the sale occurred over two years prior to the subject's January 1, 2012 assessment. As a result, the Board finds the subject's sale is dated in relation to the assessment date at issue and not a reliable indicator of market value. Similarly, the Board gave less weight to comparable sale #2 submitted by the appellants due to its May 2009 sale date. The Board finds comparable sales #1 and #3 submitted by the appellants sold more proximate in time to the subject's January 1, 2012 assessment date. They sold in November 2011 and October 2012 for prices of \$106,000 and \$121,000 or \$72.75 and \$88.00 per square foot of living area including land. The Board finds these two comparables are inferior to the subject in most respects. These properties contain less land area; are of frame exterior construction; have crawl space foundations; and have less features when compared to the subject. The subject's assessment reflects an estimated market value of \$165,256 or \$116.30 per square foot of living area including land. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is excessive. Therefore, a reduction in the subject's assessment is justified.

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

K. L. Ferr

Mark Albino

Member

Member

JR

Jerry White

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

A. Portol

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.