



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

APPELLANT: Linda D. Range  
DOCKET NO.: 13-03467.001-R-1  
PARCEL NO.: 12-14-400-006-000

The parties of record before the Property Tax Appeal Board are Linda D. Range, the appellant, by attorney Carla J. Ehlers of Ehlers Law Firm, in New Athens; 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:** \$10,470  
**IMPR.:** \$65,000  
**TOTAL:** \$75,470

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 2013 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 masonry construction containing 1,982 square feet of living area. The dwelling was constructed in 1988. Features of the property include an unfinished basement, central air

conditioning, a swimming pool, an outbuilding and a 746 square foot garage. The property has 2.85 acres of land area. The subject property is located in Monroe County, Illinois.

The appellant argued the subject property was overvalued and inequitably assessed.

In support of the inequity claim, the appellant submitted an assessment inequity analysis of four comparables, three of which were improved with dwellings. The comparables are located from 100 feet to 2.5 miles from the subject. Three comparables were improved with one-story style masonry dwellings that ranged in size from 1,288 to 1,590 square feet of living area. The dwellings were constructed in 1976 or 1970. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$34,820 to \$46,650 or from \$26.13 to \$29.34 per square foot of living area.

The four assessment comparables had sites that ranged in size from 2.5 to 10 acres of land area. They have land assessments ranging from \$1,320 to \$14,820 or from \$132 to \$4,368 per acre.

In support of the overvaluation claim, the appellant submitted four comparable sales, three of which were improved with dwellings. The comparables are located from 100 feet to 5 miles from the subject. Comparables #1 through #3 were improved with one-story style frame or masonry dwellings that ranged in size from 1,570 to 1,890 square feet of living area and had sites ranging in size from 3.80 to 8.89 acres of land area. The dwellings were constructed from 1970 to 1999. Features had varying degrees of similarity when compared to the subject. The improved comparables sold from March 2011 to February 2014 for prices ranging from \$150,000 to \$289,900 or from \$95.54 to \$153.11 per square foot of living area including land. Comparable #4 is a 10 acre vacant site that sold in September 2009 for \$87,000 or \$8,700 per acre.

Based on this 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 \$87,700. The subject's assessment reflects a market value of \$261,713 or \$132.05 per square foot of living area including land when applying the 2013 three-year average median level of assessment for Monroe County of 33.51% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code

§1910.50(c)(1)). The subject property has an improvement assessment of \$77,230 or \$38.97 per square foot of living area and a land assessment of \$10,470 or \$3,674 per acre.

To demonstrate the subject property was equitably assessed, the board of review submitted information on three comparables located within 1 mile of the subject. The comparables were improved with a one-story; a one and one-half story; and a two-story style home of masonry construction. The dwellings ranged in size from 1,536 to 3,295 square feet of living area and were constructed from 1990 to 2003. Features had varying degrees of similarity when compared to the subject. These properties had sites that ranged in size from 10 to 21.07 acres of land area. The comparables had improvement assessments that ranged from \$74,560 to \$139,310 or from \$39.60 to \$48.54 per square foot of living area. They have land assessments ranging from \$10,920 to \$11,980 or from \$518 to \$1,198 per acre.

To demonstrate the subject property's assessment was reflective of market value, the board of review submitted three suggested comparable sales. One comparable was also used by the appellant. The comparables are located from 3.3 to 7.7 miles from the subject. The comparables were improved with one-story style masonry dwellings that ranged in size from 1,586 to 2,432 square feet of living area and had sites ranging in size from 2.5 to 8.89 acres of land area. The dwellings were constructed from 1969 to 2009. Features had varying degrees of similarity when compared to the subject. The comparables sold from March 2011 to September 2012 for prices ranging from \$249,000 to \$388,725 or from \$153.39 to \$159.84 per square foot of living area including land.

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

#### **Conclusion of Law**

The taxpayer argued in part 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six suggested assessment comparables for the Board's consideration. The Board finds neither of the parties' comparables is particularly similar to the subject. The Board gave less weight to the comparables submitted by the board of review. Comparables #1 and #3 are of a dissimilar design when compared to the subject. Comparable #2 is considerably larger in dwelling size when compared to the subject. The Board gave also gave less weight to comparable #3 submitted by the appellant due to its smaller dwelling size when compared to the subject. The Board finds the two remaining comparables submitted by the appellant are more similar in location, style, and features, but are slightly smaller in dwelling size and somewhat older in age when compared to the subject property. These comparables had improvement assessments of \$41,030 and \$46,650 or \$26.13 and \$29.34 per square foot of living area. The subject has an improvement assessment of \$77,230 or \$38.97 per square foot of living area. After considering adjustments to the comparables for differences to the subject, such as age and dwelling size, the Board finds the subject's improvement assessment is excessive. Therefore, a reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the parties submitted land assessment information for seven suggested comparables. The Board gave less weight to comparable #4 submitted by the appellant and all the comparables submitted by the board of review due to their larger land sizes when compared to the subject. The Board finds comparables #1 through #3 submitted by the appellant are most similar to the subject in land size and location. They have land assessments ranging from \$10,920 to \$14,820 or from \$3,368 to \$4,368 per acre. The subject's land assessment of \$10,470 or \$3,674 per acre falls within the range established by the most similar land comparables in the record. Therefore, no reduction in the subject's land assessment is warranted.

The appellant also argued overvaluation as an alternative basis of the appeal. 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)).

After considering the comparable sales submitted by the parties and assessment reduction granted on the basis of lack of uniformity, the Board finds the subject's revised assessment is reflective of market value. Therefore, no further reduction in the subject's assessment is justified.

In conclusion, the Board finds the subject's assessment as determined by the board of review is incorrect and a reduction 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.

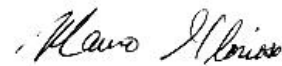
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Chairman



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Member



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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



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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.