



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

APPELLANT: Harold Klotz, Jr. & Harold A. Klotz, Sr.
DOCKET NO.: 13-03512.001-R-1
PARCEL NO.: 04-22-101-024-000

The parties of record before the Property Tax Appeal Board are Harold Klotz, Jr. & Harold A. Klotz, Sr., 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: \$ 6,050
IMPR.: \$ 6,050
TOTAL: \$12,100

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 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 consists of a 5,600¹ square foot irregularly shaped residential lot that is improved with a residence. The

¹ The appellants submitted a diagram of the subject lot depicting 5,600 square feet of land area. The board of review's response to the appeal indicated

subject property is located in Columbia, Monroe County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming that the subject's land was overvalued. In support of this argument, the appellants submitted four listings of vacant residential lots located 1.5 or 2 miles from the subject. The comparables have access to sewer, water, electric and natural gas. The vacant sites contain 16,100 or 21,800 square feet of land area and were listed for sale in the open market for prices ranging from \$48,000 to \$54,000 or from \$2.20 to \$3.35 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$18,700 was disclosed. The subject has a land assessment of \$12,650, which reflects a market value of \$37,750 or \$6.74 per square foot of land area 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).

With respect to the appellants' evidence, the board of review argued the comparables are listings only, not actual sales, and therefore inappropriate.

In support of the subject's assessment, the board of review submitted a line graph with linear trending to plot 2013 land sale prices in relation to lot size. The line graph was prepared by the Chief County Assessment Officer on behalf of the board of review. Using the statistical formula of $Y=0.5185(5,562) + 35,096$, the assessment officer calculated an estimated market value for the subject lot of \$37,980.

The board of review also submitted the land assessments of three suggested comparables. They contain 10,454 square feet of land area and have land assessments of \$13,900 or \$1.33 per square foot of land area. The subject property had a land assessment of \$12,650 or \$2.25 per square foot of land area, which is higher than these comparables on a per square foot basis. Based on this evidence, the board of review requested confirmation of the subject's assessment.

the subject lot has 5,562 square feet of land area, but submitted no evidence to support the reported land size. Based on this record, the board finds the subject lot has 5,600 square feet of land area.

Under rebuttal, the appellants pointed out some flaws in the methodology used by the board of review in the line graph linear trending analysis. For example, a lot with 0 square feet would have an estimated market value of \$35,096 using the board of review's formula. In addition, the appellants calculated the land sales in the graph sold for prices ranging from just over \$1.00 to just under \$4.50 per square foot of land area, whereas the subject has an estimated market value of just under \$7.00 per foot of land area.

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 and a reduction in the subject's assessment is warranted.

First, the Board gave little weight to the line graph with linear trending using 2013 land sales submitted by the board of review. The Board finds this type of statistical analysis is not a credible methodology in determining the subject's correct land assessment for ad valorem taxation purposes. In addition, under rebuttal the appellant noted several flaws in the methodology employed, which was not refuted by the board of review. Finally, the Board finds the board of review did not submit credible market value using accepted valuation techniques as provided by section 1910.65(c)(4) of the rules of the Property Tax Appeal Board. Section 1910.65(c)(4) of the rules of the Property Tax Appeal Board provides:

documentation of not fewer than three recent sales of suggested comparable properties **together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property.** (Emphasis Added).
(86 Ill.Admin.Code §1910.65(c)(4)).

The Board gave more weight to the comparable listings submitted by the appellants. These listings are credible market value indicators and set the upper limit of value. The comparable listings were superior to the subject in size and shape. They

were listed for sale in the open market for prices ranging from \$48,000 to \$54,000 or from \$2.20 to \$3.35 per square foot of land area. The subject property's land assessment reflects an estimated market value of \$37,750 or \$6.74 per square foot of land area, which falls well above the comparable listings on a per square foot basis. Therefore, a reduction in the subject's land 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

K. L. Ferr

Member

JR

Member

Mark Albino

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. 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.