



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

APPELLANT: Brian J. & Rhonda J. O'Farrell
DOCKET NO.: 13-03608.001-R-1
PARCEL NO.: 04-22-104-015-000

The parties of record before the Property Tax Appeal Board are Brian J. & Rhonda J. O'Farrell, the appellants; and the Monroe County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$ 27,690
IMPR.: \$ 60,510
TOTAL: \$ 88,200

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 5.96 acre site that is improved with a single family dwelling. The subject property is located in Columbia, Monroe County, Illinois.

The appellants argued the subject's land was inequitably assessed. The appellants did not challenge the subject's improvement assessment. In support of the inequity claim, the appellants submitted an analysis of three comparables located from 5 to 5.5 miles from the subject. The land comparables range in size from 5.25 to 8.05 acres of land area and have land assessments ranging from \$19,650 to \$22,150 or from \$2,752 to \$4,211 per acre 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" disclosing the subject's final assessment of \$88,200. The subject property has a land assessment of \$27,690 or \$4,646 per acre of land area.

With respect to the appellants' evidence, the board of review argued the comparables are located outside the Columbia city limits and are not served by city utilities and streets, unlike the subject.

To demonstrate the subject property was equitably assessed, the board of review submitted information on three comparables located from .4 of a mile to 6 miles from the subject. Comparables #1 and #2 are located within Columbia city limits like the subject. The land comparables range in size from 3.94 to 6.27 acres of land area and have land assessments¹ ranging from \$22,880 to \$30,950 or from \$4,790 to \$5,807 per acre of land area.

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

¹ For some unknown reason, the board of review utilized the comparables' estimated market land values as reflected on their property record cards. For ease of comparison, the Board converted these estimated market values into land assessments by using the statutory level of assessment of 33.33%.

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 did not meet this burden of proof and no reduction in the subject's land assessment is warranted.

The parties submitted land assessment information for six suggested land comparables. The Board placed less weight on the comparables submitted by the appellants and comparable #3 submitted by the board of review due to their distant location in relation to subject. These comparables are not located in the Columbia city limits, dissimilar to the subject. The Board finds the remaining two land comparables are most similar to the subject in location and land size. These properties contain 3.94 and 4.82 acres of land area and have land assessments of \$22,880 and \$23,090 or \$4,790 and \$5,807 per acre of land area. The subject property has 5.96 acres of land area and a land assessment of \$27,690 or \$4,646 per acre of land area. The Board finds the subject's land assessment is lower than the most similar land comparables contained in this record on a per acre basis. Therefore, no reduction in the subject's land assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no 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.

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.