



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

APPELLANT: Brian J. & Rhonda J. O'Farrell
DOCKET NO.: 13-03613.001-R-1
PARCEL NO.: 04-22-104-013-000

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:	\$ 620
IMPR.:	\$ 0
TOTAL:	\$ 620

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 .079 acre or 3,433 square foot site. The subject property is located in Columbia, Monroe County, Illinois.

The appellants argued the subject's land was inequitably assessed. In support of the inequity claim, the appellants submitted an analysis of three comparables located 3.5 miles from the subject. The land comparables contain .17 or .24 of an acre of land area and have land assessments of \$300 or \$420 or \$1,750 or \$1,764 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 land assessment of \$620 or \$7,848 per acre of land area.

With respect to the appellants' evidence, the board of review argued the comparables were lots that are assessed at developer rates, not assessments based on fair market value. (See 35 ILCS 200/10-30).

The board of review acknowledged the subject lot cannot be built upon due to its small size. The board of review claimed there were no comparable lots in the City of Columbia for comparison to the subject. The board of review indicated the subject parcel was purchased in 2010 for \$2,000. The subject's land assessment of \$620 reflects a fair market value of \$1,860.

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

Conclusion of Law

The taxpayers argued assessment inequity or lack of uniformity 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 did not meet this burden of proof.

In support of the inequity claim, the appellants provided three equity comparables. However, the board of review asserted that the appellants' comparables were assessed as a different class

as each was receiving a developer's preferential land assessment pursuant to section 10-30 of the Property Tax Code. (35 ILCS 200/10-30). The 1970 Illinois Constitution contains a uniformity clause which provides:

Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law.

(Ill.Const.1970, Art.IX, §4(a)). That clause requires only that taxation be uniform as to the class upon which it operates. (citation omitted). DuPage Bank and Trust Co. v. Property Tax Appeal Board, 151 Ill.App.3d 624, 628, 502 N.E. 2d 1250 (2nd Dist. 1986). Since the comparables used by the appellants are a different tax classification than the subject property, the appellants failed to demonstrate with clear and convincing evidence that the subject was inequitably assessed.

The Board further finds the board of review indicated the subject property was purchased in 2010 for \$2,000. The subject's assessment reflects an estimated market value of \$1,860, which is less than its 2010 sale price. Based on this record, the Board finds the subject's assessment is supported 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

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.