



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

APPELLANT: John Derr
DOCKET NO.: 15-06650.001-R-1
PARCEL NO.: 07-36-117-008-000

The parties of record before the Property Tax Appeal Board are John Derr, the appellant; and the Monroe County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$11,840
IMPR.: \$40,270
TOTAL: \$52,110

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 2015 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 brick dwelling containing 1,868 square feet of living area.¹ The dwelling is approximately 50 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and 2-car garage. The subject has a .37 acre site located in Waterloo, Monroe County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties. They are described as 1-story ranch dwellings of brick construction ranging in size from 1,652 to 2,044 square feet of living area. They range in age from 15 to 52 years and feature central air conditioning. Two

¹ In Section III – Description of Property of the appeal form and on the grid analysis, the appellant states the subject contains 1,550 square feet of living area. The board of review claims the subject contains 1,868 square feet of living area and submitted a Property Record Card to support the claim. The Board finds the appellant did not refute the board of review's claim and the subject dwelling has 1,868 square feet of living area.

comparables have partial basements with crawl space and two have crawl-space foundations.² One has three fireplaces. Three have garages.³ No information was provided regarding distances between the comparables and the subject. The sites range in size from .29 to .52 of an acre. The comparables sold between January 2014 and July 2016 for prices ranging from \$130,000 to \$150,000 or from \$66.49 to \$84.70 per square foot of living area including land.

Based on this evidence, the appellant requested the total assessment be reduced to \$45,979 or a market value of approximately \$137,950 or \$73.85 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,110. The subject's assessment reflects a market value of \$157,005 or \$84.05 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Monroe County of 33.19% as determined by the Illinois Department of Revenue.

With respect to the appellant's evidence, the board of review states that appellant's comparables #2 and #4 were unadvertised sales between family or related corporations and submitted PTAX-203 Illinois Real Estate Transfer Declarations as evidence. The board of review also points out that the appellant listed full basements for the comparables whereas the Property Record Cards show crawl-space foundations for appellant's comparables #1 and #3 and partial basements with 189 and 220 square feet of crawl-space for comparables #2 and #4, respectively.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. They are described as 1-story masonry or frame and masonry dwellings that range in size from 1,758 to 1,874 square feet of living area. They range in age from 48 to 54 years old. They feature full basements, one with 240 square feet of finished area, central air conditioning and garages that range in size from 462 to 672 square feet of building area. Two comparables have one or two fireplaces. The dwellings are located from 2.10 to 3.10 miles from the subject. The sites range in size from 14,000 to 49,223 square feet of land area. The comparables sold between July 2012 and September 2015 for prices ranging from \$160,500 to \$179,900 or from \$87.42 to \$96.13 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 appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

² The appellant stated the comparables have full unfinished basements. The board of review claims the comparables have crawl-space foundations, two with partial basements, and submitted Property Record Cards to support the claim.

³ The appellant denoted in the grid analysis that comparable #1 had a one-car garage. The Property Record Card submitted by both parties shows no garage.

The Board finds none of the comparables submitted by either party were particularly similar to and located near the subject. The distances from the board of review comparables to the subject are more than optimal, but the appellant did not report any distance information from the subject to the appellant's comparables.

The Board gave less weight to the appellant's comparables based on their crawl-space foundations, newer age, sales that were not arm's length transactions and/or a sale date of July 2016 which is not proximate in time to the subject's assessment date of January 1, 2015. The Board also gave less weight to board of review comparables #2 and #3 based on significantly larger site size and/or sale dates in 2012. The Board finds the best evidence of market value to be board of review comparable #1. Although located more than a mile from the subject, this comparable was similar to the subject in style, exterior construction, dwelling size, age and features. It sold in September 2015 for \$179,900 or for \$96.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$157,005 or \$84.05 per square foot of living area, including land, which is supported by the best comparable sale in this record on both a fair market basis as well as a per square foot basis. The Board finds a reduction in the subject's assessment based on overvaluation is not 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

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: April 17, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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