



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

APPELLANT: Alvis Murray
DOCKET NO.: 15-06651.001-R-1
PARCEL NO.: 08-21-200-008-000

The parties of record before the Property Tax Appeal Board are Alvis Murray, 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 **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: \$9,380
IMPR.: \$61,700
TOTAL: \$71,080

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 is improved with a one-story single-family dwelling of brick veneer and vinyl siding exterior construction containing 1,818 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached garage with 550 square feet of building area. The property has a 108,900-square foot site and is located in Waterloo, Monroe County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with one-story dwellings that ranged in size from 1,792 to 2,036 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 528 to 864 square feet of building area. The comparables were constructed in 1988 and 1994. The comparables have sites ranging in size from 143,748 to 217,800 square feet of land area. These properties have improvement

assessments ranging from \$58,240 to \$70,630 or from \$32.50 to \$37.56 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$60,650 or \$33.36 per square foot of living area.

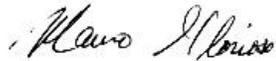
The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,330. The subject property has an improvement assessment of \$72,950 or \$40.13 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a written narrative indicating that it used the average assessment of the appellant's comparables to arrive at a revised improvement assessment of \$67,494 and a revised total assessment of \$76,874. The board of review submitted no additional assessment equity comparables for the Board's consideration.

Conclusion of Law

The taxpayer contends 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 Board finds the only evidence of assessment equity to be the comparables submitted by the appellant. The comparables were similar to the subject property in style, age and features. These comparables had improvement assessments that ranged from \$32.50 to \$37.56 per square foot of living area. The subject's improvement assessment of \$40.13 per square foot of living area falls above the range established by the only comparables in this record. The board of review submitted no evidence to refute the appellant's argument. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: February 20, 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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APPELLANT

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COUNTY

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