



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

APPELLANT: Kelly Estes  
DOCKET NO.: 16-07218.001-R-1  
PARCEL NO.: 04-04-449-004-000

The parties of record before the Property Tax Appeal Board are Kelly Estes, 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:** \$44,090  
**IMPR.:** \$172,560  
**TOTAL:** \$216,650

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 2016 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 dwelling of brick and frame exterior construction with 3,808 square feet of living area. The dwelling was constructed in 2009. Features of the home include a full basement with 50% finish, central air conditioning, a fireplace and a four-car garage. The property has a 1.04-acre or 45,302 square foot site and is located in Columbia, Monroe County.

Brian and Kelly Estes appeared before the Property Tax Appeal Board contending overvaluation and assessment equity for land and building as the bases of the appeal. In support of the overvaluation argument the appellant submitted a Uniform Residential Appraisal Report estimating the subject property had a market value of \$624,000 as of July 11, 2017. The appraisal was prepared by Roch J. Beine, a State of Illinois Certified Residential Appraiser.

Beine testified that there is a limited supply of comparables when you get over \$500,000. Beine testified that he used what he could find.

Using the sales comparison approach the appraiser provided information on three comparable sales located from .28-of a mile to 4.51 miles from the subject property. The comparables are described as 2, one-story and 1, one and one-half dwellings that range in size from 2,382 to 3,872 square feet of living area. The dwellings have brick and frame exterior construction and are 10 to 12 years old. Features of the comparables include a finished basement, central air conditioning, a three or four-car garage and an inground swimming pool. The comparables have sites ranging in size from .67-of an acre to 10.03 acres. The comparables sold from April 2016 to September 2016 for prices ranging from \$545,000 to \$700,000 or from \$180.79 to \$228.80 per square foot of living area, land included. The appraiser adjusted the comparable sales for differences when compared to the subject in site size, gross living area, garage, inground pool and extras resulting in adjusted sales prices ranging from \$567,140 to \$667,360 or from \$172.36 to \$238.09 per square foot of living area land included. Based on this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$624,000 or \$163.87 per square foot of living area land included..

Under cross examination, Beine testified that there is an elevator inside of the home of approximately 15 square feet. Beine testified that he did not make an adjustment for the elevator. Beine responded that his comparable #1 is a two-story dwelling but he looks more for the dwelling size and not the design type. Beine testified that he did not know that the appeal was for 2016 and that his appraisal should have been for January 1, 2016.

In support of the assessment inequity argument the appellant provided an assessment grid analysis on four suggested comparable properties located from 1.7 to 2.3 miles from the subject property. The comparables are improved with one-story single-family dwellings that range in size from 3,242 to 4,336 square feet of living area. The dwellings are of masonry exterior construction and range in age from 8 to 17 years old. Each dwelling has a basement with two comparables having finished area, central air conditioning, a fireplace and garages ranging in size from 1,092 to 1,335 square foot of building area. The comparables have improvement assessments ranging from \$139,830 to \$178,400 or from \$41.14 to \$47.49 per square foot of living area. The subject property has an improvement assessment of \$210,370 or \$55.24 per square foot of living area.

The comparables have land assessments ranging from \$19,530 to \$31,900 or from \$.43 to \$.90 per square foot of land area. The subject property has a land assessment of \$44,090 or \$.97 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$254,460. The subject's assessment reflects a market value of \$767,370 or \$201.52 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Monroe County of 33.16% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$210,370 or \$55.24 per square foot of living area. The subject property has a land assessment of \$44,090 or \$.97 per square foot of land area.

Appearing on behalf of the board of review was Supervisor of Assessments, Carl Wuertz, Clerk of the Board of Review.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales and two listings located from 450 feet to 1,485 feet from the subject property. One comparable sale was used by the appellant's appraiser. The comparables are described as one-story dwellings that range in size from 2,382 to 4,200 square feet of living area. The dwellings have masonry exterior construction and are one to nine years old. Features of the comparables include a basement with three comparables having a finished area, central air conditioning, one or three fireplaces and garage ranging in size from 980 to 1,116 square feet of building area. The comparables have sites ranging in size from 29,185 to 48,787 square feet of land area. The two comparable sales sold in December 2017 and April 2016 for prices of \$660,000 and \$545,000 or \$223.27 or \$228.80 per square foot of living area, land included. Comparable #3 listed for \$1,500,000 or \$357.14 and Comparable #4 listed for \$899,000 or \$255.98.

Under cross examination, Wuertz responded that two homes in the subject's neighborhood sold in 2015.<sup>1</sup> House #1 is 2,640 square feet of living area and sold for \$518,000 or \$196.21 per square foot of living area land included. House #2 is 3,195 square feet of living area and sold for \$570,000 or \$178.40 per square foot of living area land included.

In support of the assessment inequity argument the board of review provided an assessment grid analysis on four suggested comparable properties located from 308 feet to 1,084 feet from the subject property. The comparables are improved with one-story single-family dwellings that range in size from 3,259 to 3,775 square feet of living area. The dwellings are of masonry exterior construction and range in age from 2 to 7 years old. Each dwelling has a basement with three comparables having finished area, central air conditioning, one or two fireplaces and garages ranging in size from 734 to 1,366 square foot of building area. The comparables have improvement assessments ranging from \$194,530 to \$231,770 or from \$59.69 to \$63.69 per square foot of living area. The subject property has an improvement assessment of \$210,370 or \$55.24 per square foot of living area.

The comparables have land assessments ranging from \$22,860 to \$45,960 or from \$.64 to \$1.26 per square foot of land area. The subject property has a land assessment of \$44,090 or \$.97 per square foot of land area.

### **Conclusion of Law**

The appellant contends in part that 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 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

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<sup>1</sup> This evidence was not timely submitted and will not be considered by the Property Tax Appeal Board.

§1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant presented an appraisal estimating the subject property had a market value of \$624,000 or \$163.87 per square foot of living area land included as of July 11, 2017 that occurred approximately 18 months after the January 1, 2016 assessment date. Two of the appraiser's comparables were over 3 miles from the subject property. Furthermore, the estimated market value on a per square foot basis is below the range of the adjusted sales on a per square foot basis giving less weight to the value conclusion. The board of review submitted two comparable sales in which one comparable was in the appellant's appraisal and they sold in December 2017 and April 2016 for prices of \$660,000 and \$545,000 or \$223.27 and \$228.80 per square foot of living area land included, along with two sale listings of \$1,500,000 and \$899,000. The Board gave less weight to the board of review's sale listings based on they haven't sold. Nonetheless, giving some weight to the appellant's appraisal and some weight to the board of review's comparable sales the Board finds that the subject property is overvalued. The subject's assessment reflects a market value of \$767,370 or \$201.52 per square foot of living area, including land, which is above the range on a total market value basis. The Board finds that the subject property is overvalued and a reduction in the subject's assessment is warranted.

The appellant also contended unequal treatment in the subject's land and building assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds no further reduction in the subject's building assessment is warranted.

The parties submitted eight equity land comparables for the Board's consideration. The Board gave less weight to the appellant's comparables based on their location being over 1 mile from the subject property.

The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables are similar in location. These comparables had land assessments ranging from \$22,860 to \$45,960 or from \$.64 to \$1.26 per square foot of land area. The subject's land assessment of \$44,090 or \$.97 per square foot of land area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified.

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 disclosed that properties located in the same area 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. For the foregoing

reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's land assessment 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. 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.

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Chairman



\_\_\_\_\_  
Member

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Member



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Member

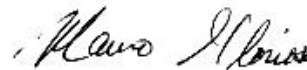
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Member

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: July 16, 2019



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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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