



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

APPELLANT: William & Sharon Kuhn  
DOCKET NO.: 16-07226.001-R-1  
PARCEL NO.: 04-04-465-040-000

The parties of record before the Property Tax Appeal Board are William & Sharon Kuhn, the appellants; 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:** \$21,440  
**IMPR.:** \$121,560  
**TOTAL:** \$143,000

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 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 exterior construction with 2,837 square feet of living area.<sup>1</sup> The dwelling was constructed in 2009. Features of the home include a full basement that is unfinished, central air conditioning, a fireplace, an attached two-car garage and an attached three-car garage. The property has an approximately .69-acre site and is located in Columbia, Monroe County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal prepared by Roch J. Beine estimating the subject property had

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<sup>1</sup> The appellants' appraiser reported that the subject dwelling has a brick and frame exterior, but provided exterior photographs depicting a brick exterior. The board of review reported the dwelling has a 100% masonry exterior but failed to provide any documentary support for the conclusion such as the property record card which is required to be filed by the Property Tax Appeal Board's procedural rules. (86 Ill.Admin.Code §1910.40(a)).

a market value of \$429,000 or \$151.22 per square foot of living area, including land, as of July 13, 2017.

Using the sales comparison approach, the appraiser considered three comparable sales located within Columbia and within 3.72 miles of the subject property. The comparables have sites that range from .58 of an acre to 1.45-acres of land area. The comparable properties are improved with one-story dwellings that were 4 to 20 years old. The dwellings range in size from 2,416 to 2,606 square feet of living area. Each comparable has a full basement with finished area. Features include central air conditioning and an attached two-car or a three-car garage. Comparable #1 also has an in-ground swimming pool. The comparables sold between September 2016 and January 2017 for prices ranging from \$415,000 to \$455,000 or from \$163.47 to \$188.33 per square foot of living area, land included. After identifying differences between the comparable properties and the subject, the appraiser made adjustments to the sales for differences in dwelling size, basement finish, garage size and pool. The appraiser determined that the adjusted sale prices of the comparable properties ranged from \$397,330 to \$451,690, land included. From this data and analysis, the appraiser concluded an estimate of market value for the subject of \$429,000, including land, under the sales comparison approach to value.

Based on this evidence, the appellants requested an assessment reflective of the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$182,020. The subject's assessment reflects a market value of \$548,914 or \$193.48 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.

In response to the appellants' appeal, the board of review submitted a two-page memorandum prepared by Carl D. Wuertz, Monroe County Supervisor of Assessments and Designee. He began with the assertion that Monroe County intended to "prove to the PTAB that there is no other subdivision in Columbia, Monroe County, Illinois like Brellinger subdivision." In support of this contention a quotation from the developer (Exhibit A) was included concerning "strict standards for each custom home" along with Exhibits B and C purportedly from realtors asserting this area to be "a community with all custom homes" and a remark to "choose your own custom builder for your dream home in the prestigious Brellinger subdivision."

As to the appellants' appraisal report, the board of review disputed Beine's assertion that the subject was located approximately 5 miles from St. Louis. Exhibit D is a printout from Wikipedia describing Columbia, Illinois as being about 12 miles south of St. Louis. Wuertz' memorandum also noted the appraiser's notation that the subject has an "effective age" of 4-5 years, but an actual date of construction of 2009.

Next, the memorandum contended that appraisal sale #1 failed to identify a pool and fence and thus failed to adjust for these features. To establish the existence of the pool, the board of review submitted Exhibit E, a page of a property record card and a color photograph of a pool. The memorandum also questioned the amount of adjustment for the pool made as to comparable sale

#3 based upon another appraisal performed by Beine for another property in Columbia (Exhibit F). After criticizing the appraisal as set forth herein, Wuertz wrote:

By using three comparable sales that are smaller in square feet of living area than the subject. Not making adjustments that were needed. Not making uniform adjustments between appraisals performed. The appraiser has established nothing.

We have no idea what the value of this home should be based on this appraisal.

Next, the memorandum reported that there have been no improved sales in Brellinger subdivision since May 2014 that were under \$500,000. To support this assertion, the board of review provided six copies of Real Estate Transfer Declarations.<sup>2</sup> The board of review through Wuertz concluded the memorandum stating, "location, location, location the number one rule in real estate."

Based on the foregoing data and criticisms of the appellants' appraisal, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In rebuttal, the appellants submitted information from their appraiser correcting the omission of the swimming pool for sale #1 and correcting the population of Columbia in the neighborhood description.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants submitted an appraisal of the subject property with an opinion of value as of July 13, 2017 and the board of review submitted several criticisms of the appraisal and incomplete data of six properties of unknown characteristics that sold in Columbia in order to support their respective positions before the Property Tax Appeal Board.

The Board has given little weight to the board of review criticisms of the appellants' appraisal report as the criticisms are primarily inconsequential to the value conclusion of the appraisal concerning the age/effective age and proximity to St. Louis. As to the failure to adjust for a pool in appraisal sale #1, the Board finds this adjusted sale price was the highest of the three adjusted

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<sup>2</sup> The board of review failed to complete page 2 of the "Board of Review – Notes on Appeal" grid analysis describing the six suggested comparable sales that were set forth with PTAX-203 Illinois Real Estate Transfer Declarations. The documentation establishes each comparable has an address in Columbia and has a land area ranging from .62 of an acre to 1.32-acres of land area. These six properties sold between May 2014 and December 2017 for prices ranging from \$513,500 to \$660,000. No details as to the improvements on those parcels was provided by the board of review to establish the comparability of these properties to the subject one-story dwelling containing 2,384 square feet of living area that was built in 2006.

sales prices. Reducing the adjusted sale price for comparable #1 by \$25,000 as suggested in the board of review's submission would result in no change in the range of adjusted sales prices in the appraisal. Most importantly in determining whether the board of review's estimated market value of the subject property based upon its assessment is correct, the Board finds that it is unable to consider and/or give any weight to the purported comparable sales data submitted by the board of review in the form of PTAX-203 transfer declaration forms. The board of review failed to provide any characteristics of the improvements to these properties in order to perform any meaningful analysis of the comparability of these proposed sales to the subject property.

Therefore, the Board finds the best and only substantive evidence of market value in the record to be the appraisal submitted by the appellants with an estimated market value of \$429,000 as of July 13, 2017. In estimating the market value of the subject property, the appellants' appraiser utilized the sales comparison approach. The appraiser made adjustments to the comparables to account for differences from the subject property. The Board finds the appraiser's conclusion of value appears credible, logical and reasonable in light of the sales within the report. The subject's assessment reflects a market value of \$548,914 or \$193.48 per square foot of living area, including land, which is above the appraised value. On this record, the Board finds a reduction in the subject's assessment commensurate with the appellants' request 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(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 21, 2020



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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