



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

APPELLANT: Alexander & Rachel Baur
DOCKET NO.: 16-07249.001-R-1
PARCEL NO.: 04-16-417-015-000

The parties of record before the Property Tax Appeal Board are Alexander and Rachel Baur, the appellants, by attorney Catherine E. Evans of Catherine E. Evans, Attorney at Law, P.C in Columbia; 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: \$13,220
IMPR.: \$40,610
TOTAL: \$53,830

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 is improved with a one-story dwelling of masonry construction with 1,421 square feet of living area. The dwelling was built in 1968. Features of the home include a full basement with 711 square feet of finished area, central air conditioning, two fireplaces and an attached one-car garage with 711 square feet of building area. The property has a 16,250 square foot 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 information on four comparable sales improved with one-story dwellings of frame or masonry construction that range in size from 1,066 to 1,472 square feet of living area. Each comparable has a basement, central air conditioning and a garage ranging in size from 286 to 528 square feet of building area. One comparable is described as having a fireplace. These properties have sites ranging in size from 7,840 to 22,651 square feet of land area and, according

to the appellants, are located from next door to 2.2 miles from the subject property. The sales occurred from March 2014 to June 2016 for prices ranging from \$90,000 to \$166,000 or from \$84.43 to \$116.81 per square foot of living area, including land. The appellants requested the subject's total assessment be reduced to \$43,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,830. The subject's assessment reflects a market value of \$162,334 or \$114.24 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of masonry or masonry and frame construction that range in size from 1,414 to 1,472 square feet of living area. The homes range in age from 48 to 53 years old. Each comparable has a full basement that is partially finished, central air conditioning, and an attached one-car or two-car garage ranging in size from 345 to 588 square feet of building area. Two comparables have one or two fireplaces. The properties have sites ranging in size from 13,500 to 17,534 square feet of land area and are located within .65 miles of the subject property. The sales occurred from March 2014 to September 2017 for prices ranging from \$160,000 to \$194,900 or from \$111.11 to \$137.35 per square foot of living area, land included. Board of review comparable #2 is the same property as appellants' sale #3. Board of review comparable #4 is the same property as appellants' comparable #1. The board of review requested the assessment be confirmed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six sales submitted by the parties with two comparables being common to both parties. The Board gives less weight to appellants' sale #4 due to differences from the subject property in age, size and land area. The Board gives less weight to board of review sale #3 because it sold approximately 21 months after the January 1, 2016 assessment date at issue. Most weight is given the four remaining sales submitted by the parties that are improved with one-story dwellings similar to the subject property in age, size and features. These best comparables sold for prices ranging from \$157,000 to \$175,000 or from \$111.11 to \$123.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$162,334 or \$114.24 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment 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 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Alexander & Rachel Baur, by attorney:
Catherine E. Evans
Catherine E. Evans, Attorney at Law, P.C
833 North Main Street
Columbia, IL 62236

COUNTY

Monroe County Board of Review
Monroe County
100 South Main Street
Waterloo, IL 62298