



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

APPELLANT: Stanley & Barbara Mueller
DOCKET NO.: 16-07250.001-R-1
PARCEL NO.: 04-10-366-013-000

The parties of record before the Property Tax Appeal Board are Stanley and Barbara Mueller, 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: \$13,390
IMPR.: \$75,170
TOTAL: \$88,560

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 brick and frame construction with 1,917 square feet of living area. The dwelling was built in 2008. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 856 square feet of building area. The property has a 17,860 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 three comparables improved with one story dwellings of frame construction ranging in size from 1,606 to 1,766 square feet of living area. The dwellings were built from 2006 to 2008. Each home has central air conditioning, two comparables each have one fireplace and each comparable has a garage ranging in size from 418 to 672 square feet of building area. Comparable #1 sold in March 2008 for a price of \$50,000 and appears to be the

sale of the underlying land. Comparables #2 and #3 sold in July 2007 and April 2009 for prices or \$263,891 and \$239,900 or \$159.16 and \$135.84 per square foot of living area, inclusive of the land, respectively. Based on these sales the appellants requested the subject's total assessment be reduced to \$76,310.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,560. The subject's assessment reflects a market value of \$267,069 or \$139.22 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 three comparable sales improved with one-story dwellings of frame and brick construction that range in size from 1,736 to 2,012 square feet of living area. The homes were built in 2002 and 2003. Each home has a basement with finished area, central air conditioning, one fireplace and an attached two-car garage ranging in size from 420 to 622 square feet of building area. The comparables have sites ranging in size from 13,939 to 19,602 square feet of land area. The sales occurred from May 2014 to June 2016 for prices of \$269,900 and \$275,000 or from \$134.15 to \$158.41 per square foot of living area, inclusive of the land.

The board of review requested the subject's 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 Board finds the best evidence of market value to be the comparable sales submitted by the board of review. The board of review comparables are similar to the subject property in most respects and sold more proximate in time to the assessment date than did the comparable sales provided by the appellants. The board of review comparables sold for prices ranging from \$269,900 and \$275,000 or from \$134.15 to \$158.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$267,069 or \$139.22 per square foot of living area, including land, which is below the overall price range but within the range established by the comparable sales on a square foot basis. Sale #1 provided by the appellants is given little weight because it was a sale of a vacant site and the sale is dated with reference to the assessment date at issue. The Board further finds the two improved sales provided by the appellants are dated with respect to the assessment date at issue, occurring in July 2007 and April 2009, respectively. Nevertheless, these two sales sold for unit prices of \$159.16 and \$135.84 per square foot of living area, including land, which are supportive of the subject's assessment reflecting a market value of \$139.22 per square foot of living area, including land. Based on this evidence the Board finds 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

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