



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

APPELLANT: Joseph & Amy Berry
DOCKET NO.: 16-07263.001-R-1
PARCEL NO.: 04-15-169-095-000

The parties of record before the Property Tax Appeal Board are Joseph & Amy Berry, 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 **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: \$12,770
IMPR.: \$68,370
TOTAL: \$81,140

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 frame construction with 1,972 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full basement that has 128 square feet of finished area, central air conditioning and an attached 702 square foot garage. The property has a 12,197 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 comparable sales that were located within .2 of a mile from the subject property. The comparables had sites ranging from 10,454 to 11,761 square feet of land area. The comparables consist of similar one-story dwellings of frame construction ranging in size from 1,756 to 1,820 square feet of living area. The homes were constructed in 2002 to 2006. The comparables feature full basements, two of which have finished areas of 455 or 879 square feet of finished basement area. Other features include central air conditioning, a

fireplace and attached garages of 484 or 528 square feet of building area. The comparables sold from July 2014 to April 2017 for prices ranging from \$213,000 to \$232,000 or from \$121.30 to \$130.77 per square foot of living area, including land.¹ Based on this evidence the appellants requested that the subject's assessment be reduced to \$62,980, which would reflect a market value of \$188,959 or \$95.82 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,140. The subject's assessment reflects a market value of \$244,692 or \$124.08 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 a corrected grid analysis containing the appellants' comparable sales. The board of review's grid described the subject and the appellants' comparables as having masonry exterior construction but offered no substantive evidence as support such as the property record cards. Based on this evidence the board of review requested that 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 only evidence of market value to be the appellants' comparable sales. The appellants' comparables were similar to the subject in location, style, age and some features. These similar comparables sold for prices ranging from \$213,000 to \$232,000 or from \$121.30 to \$130.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$244,692 or \$124.08 per square foot of living area, including land, which is above the range established by the comparable sales in this record on a total market value basis and within the range on a per square foot basis. However, after adjusting the appellants' comparables for differences when compared to the subject, such as the subject's larger lot, dwelling and garage, the Board finds the subject's assessment is well supported by the evidence in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

¹ The Board has corrected the sale price per square foot amounts on the appellants' grid to reflect the comparables' sale price divided by the comparables' square foot of living area.

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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