



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

APPELLANT: Robert & Barbara Pozniak  
DOCKET NO.: 16-07264.001-R-1  
PARCEL NO.: 04-04-465-044-000

The parties of record before the Property Tax Appeal Board are Robert & Barbara Pozniak, 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:** \$23,050  
**IMPR.:** \$172,280  
**TOTAL:** \$195,330

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 single-family dwelling of brick exterior construction with 3,347 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full basement that is 75% finished, central air conditioning, a fireplace and a four-car garage. The property has a 36,590 square foot site and is located in Columbia, Monroe County.<sup>1</sup>

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal prepared by John E. Crane of Crane Appraisal Service estimating the subject property had a market value of \$586,000 as of February 17, 2016. The appraisal was prepared for a refinance transaction and valued the fee simple rights in the subject

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<sup>1</sup> The Monroe County Board of Review failed to submit a copy of the subject's 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)). Therefore, all data concerning the subject property have been drawn from the unrefuted appellants' appraisal report.

property. The appraiser utilized both the cost and sales comparison approaches to value in the appraisal report.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$219,510. The subject's assessment reflects a market value of \$661,972 or \$197.78 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 appeal, the board of review filed a letter from Carl D. Wuertz, Supervisor of Assessment and Monroe County BOR designee. In the letter, Wuertz requested dismissal of this appeal "on the grounds that the evidence provide by the appellant is not complete. Some of the pages from the appraisal are missing and some have redacted material."

### **Procedural Issue**

As to the board of review dismissal request, the Property Tax Appeal Board finds no merit to the request. The board of review is in error in the assertion that pages were missing and/or redacted from the appellants' appraisal report. While some pages may be out of numeric order, there is numeric pagination on the top right corner of each page of the 32-page appraisal report. The Board finds there is no basis upon which to dismiss the appellants' appeal as requested by the board of review and the dismissal request is hereby **denied**.

### **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 Board finds the best and only evidence of market value in the record to be the appraisal submitted by the appellants with an estimated market value of \$586,000 as of February 17, 2016. While the board of review moved for dismissal of this appeal, the board of review did not properly seek dismissal of the appeal and, furthermore, the basis for the dismissal request was erroneous as there are no missing nor redacted pages in the appraisal report. The subject's assessment reflects a market value of \$661,972 or \$197.78 per square foot of living area, including land, which is above the appraised value. Based on the only market value evidence in the 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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