



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

APPELLANT: Patrick Eynon  
DOCKET NO.: 16-07322.001-R-1  
PARCEL NO.: 04-05-481-139-000

The parties of record before the Property Tax Appeal Board are Patrick Eynon, the appellant; 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:** \$13,110  
**IMPR.:** \$58,840  
**TOTAL:** \$71,950

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 brick and frame exterior construction that has 1,594 square feet of living area. The dwelling was constructed in 2002. The home features an unfinished basement, central air conditioning, a fireplace and a 576-square foot garage. The subject has a 15,246-square foot site. The subject property is located in Columbia, Monroe County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this claim, the appellant submitted a grid analysis of four comparables located in close proximity to the subject. The comparables consist of one, two-story dwelling and three, one-story dwellings of vinyl or brick and vinyl exterior construction that are 14 years old. Three comparables have basements, but finished basement area was listed as "unknown." The appellant described the basement area for comparable #1 as "unknown." Each comparable was described as having central air conditioning and a garage.

The three one-story dwellings were reported to contain 1,549 square feet of living area and have improvement assessments ranging from \$53,800 to \$56,680 or from \$34.73 to \$35.59 per square foot of living area. The size for the two-story dwelling was not disclosed. It has an improvement assessment of \$49,650.

In further support of the inequity claim, the appellant argued the subject's 2016 assessment increased 20.58% from the 2015 assessment. The appellant requested an explanation and justification for the 20.58% increased assessment because neighboring properties "did not see anywhere close to this degree of an increase over their respective previous year's assessments." Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$71,950. The subject property has an improvement assessment of \$58,840 or \$37.99 per square foot of living area.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal and four assessment comparables located in close proximity to the subject. The comparables consist of one-story dwellings of frame or brick and frame exterior construction that were 11 to 14 years old. Three comparables have unfinished basements and one comparable has a partial finished basement. Other features include central air conditioning, one fireplace and garages that contain 400 square feet of building area. The dwellings contain 1,594 square feet of living area and have improvement assessments ranging from \$58,330 to \$62,440 or from \$36.59 to \$39.17 per square foot of living area. The board of review argued its comparable #1 carries most weight because it is located on the same cul-de-sac and has the same square feet of living area, age, plumbing fixtures, but has a smaller lot and garage.

With respect to the subject's 20.58% assessment increase from 2015, the board of review explained the increase stems from the removal of the 2012 board of review decision and that tax year 2016 was a quadrennial reassessment. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant submitted a table of eight properties located along the subject's street showing their assessment increases from tax year 2015 to 2016 ranged from 2.3% to 6.4%, whereas the subject's assessment increased by 20.58% from 2015 to 2016. The appellant asserted the disparity between the subject assessment increase to all other homes on the same street is completely out of line and unjustified.

The appellant further asserted board of review comparable #1 has a full finished basement and a finished garage<sup>1</sup>, which adds substantial value to that home and would be inaccurate to compare to the subject property. The appellant argued his comparable located at 214 Kenrick Drive is most similar to the subject.

---

<sup>1</sup> The appellant submitted no evidence to support these assertions

### Conclusion of Law

The taxpayer argued assessment inequity as the basis to the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The Board finds the appellant did not meet this burden of proof.

The record contains eight assessment comparables for the Board's consideration. The Board gave less weight to one comparable submitted by the appellant due to its dissimilar two-story design when compared to the subject. The Board gave less weight to comparable #4 submitted by the board of review due to its superior finished basement when compared to the subject. The Board finds the remaining six comparables submitted by the parties are most similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments ranging from \$53,800 to \$60,630 or from \$34.73 to \$38.04 per square foot of living area. The subject property has an improvement assessment of \$58,840 or \$37.99 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparable for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

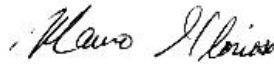
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

With respect to the appellant's claim that the subject property was inequitably assessed because its assessment increased by 20.58% from tax year 2015 to 2016 whereas other properties located along the subject's street had assessment increases ranging from 2.3% to 6.4% from 2015 to 2016. The Board gave little merit to this argument. The Board finds this type of argument is not a persuasive indicator demonstrating an assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments,

annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments. Moreover, the board of review asserted that tax year 2016 was a the beginning of a new quadrennial assessment period, in which properties are reassessed.

Based on this analysis, the Board find the appellant failed to demonstrate the subject property was inequitably assessed by clear and convincing evidence. Therefore, no reduction in the subject's assessment.

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: September 18, 2018



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

Patrick Eynon  
203 Kenrick Dr.  
Columbia, IL 62236

COUNTY

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