



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

APPELLANT: John Steingrubby  
DOCKET NO.: 17-06316.001-R-1  
PARCEL NO.: 15-09-200-006-000

The parties of record before the Property Tax Appeal Board are John Steingrubby, 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 **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:** \$9,540  
**IMPR.:** \$34,100  
**TOTAL:** \$43,640

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 2017 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 two-story dwelling of frame exterior construction with 2,272 square feet of living area. The dwelling was reported to be more than 100 years old. The home has a basement which was reportedly dug out approximately 20 years after the dwelling was built. The subject property also has an 80-year old barn which was upgraded in 2017 with new siding and a new metal roof. The property has an 11-acre site and is located in Fults, T4S R10W Township, Monroe County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$180,000 as of October 22, 2012. The appraisal was prepared by Jay O'Brist, a Certified Residential Real Estate Appraiser.

The appraiser developed the sales comparison approach to value using five comparable sales and one listing. The comparable sales are located from 3.8 to 12.78 miles from the subject property. The properties are improved with what the appraiser described as ranch, colonial, bungalow and "earth home" dwellings ranging in size from 1,560 to 2,842 square feet of living area. The dwellings range in age from 24 to 147 years old. The comparables have sites ranging in size from 1.34 to 16.74 acres of land area. Five comparables feature unfinished basements; each comparable has central air conditioning; two comparables have a fireplace; five dwellings have either a 2-car or a 3-car garage; and four properties have a barn. The five comparable sales occurred from December 2011 to October 2012 for prices ranging from \$165,000 to \$180,000 or from \$66.82 to \$105.77 per square foot of living area, including land. The comparable listing was listed for \$230,000 or \$80.93 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$168,620 to \$201,300. The appraiser also developed a cost approach to value based on which he estimated the subject to have a market value of \$183,139.

In reconciling the two approaches to value, the appraiser gave most weight to the sales comparison approach to value to arrive at an estimated market value of \$180,000.

The appellant also submitted a narrative brief asserting that the condition of the dwelling is barely inhabitable. The appellant described the home as having a foundation which was dug out in the 1940's (more than 20 years after the home was built). The appellant indicated that the walls have sunk in and partially collapsed due to lack of adequate footing. The appellant contended that the settling is so severe that there is more than a 4-inch drop in ceiling height from the walls to the center of the kitchen floor. The appellant provided color photographs which depict a collapsed basement wall with outside dirt spilling onto the basement area. A portion of the floor area appears to have moisture which is covered partially by piles of straw or hay. The appellant also described the presence of mold and moisture, no insulation in walls or ceiling, lack of central air-conditioning, wood heat, roof and chimney in need of repair/replacement, and an infestation of insects, rodents, and snakes. The color photographs submitted by the appellant appear to support his description of the subject dwelling.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$44,220 which reflects a market value of \$132,673 based on the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of \$59,430 when excluding the farmland and outbuilding assessments.<sup>1</sup> The subject's land and improvement assessment reflects an estimated market value of \$181,134 or \$79.72 per square foot of living area when using the 2017 three-year average median level of assessment for Monroe County of 32.81% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review submitted a letter arguing that the appellant's appraisal report should not be allowed into evidence based on the valuation date of October 22, 2012 being too remote in time relative the subject's January 1, 2017 assessment date

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<sup>1</sup> The "Board of Review Notes on Appeal" disclose that the total assessment for the subject property is \$60,043 which includes \$163 farmland assessment and \$450 outbuildings assessment which are not contested.

at issue. The board of review also argued that the “Zillow website indicates the median home sale for Monroe County rose 20% from October, 2012 through October, 2017.” The board of review did not submit any other documentary evidence in support of the subject’s assessment.

Based on this argument, the board of review requested a confirmation of the subject’s assessment.

### **Conclusion of Law**

The appellant contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The only evidence of market value in this record is the appraisal report submitted by the appellant.

The Board gave less weight to the value conclusion contained in the appraisal based on its valuation date of October 22, 2012 which is too remote in time relative the subject’s January 1, 2017 assessment date at issue. Furthermore, the appraiser failed to consider or adjust for the poor physical condition of the subject property relative to the comparable sales. To the contrary, the appraiser indicted that there were no major needed repairs and no physical deficiencies that affect the livability, soundness, or structural integrity which is contrary to the photographic evidence submitted by the appellant. Moreover, the appraiser made upward adjustments to the comparable properties without barns but did not take into consideration that the subject property is receiving a separate assessment for outbuildings and farmland. These facts undermine and detract from the value conclusion contained in the appraiser’s report. However, pursuant to 35 ILCS 200/16-185, the Board’s decision is to be based on equity and the *weight of the evidence*. Therefore, the Board will give due weight to the raw sales data contained in the appraisal report.

Based on the photographs of the comparable properties in the appraisal report, the Board finds that each of the five comparable sales appear to be superior to the subject in physical condition, design, and appearance. Additionally, each comparable has central air-conditioning and gas air-forced heat, dissimilar to the subject. Four comparables have a garage, dissimilar to the subject, and are much newer in age relative to the subject. Also, four comparables each have a basement, which is a superior feature compared to the subject. The appraiser’s comparables sold for prices ranging from \$165,000 to \$180,000 or from \$66.82 to \$105.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$181,134 or \$79.72 per square foot of living area, including land, which is above the range established by the only comparable sales in the record on an overall value basis. Therefore, the Board finds the subject’s market value as reflected by its assessment appears to be overvalued, particularly given the subject’s poor condition and state of disrepair when compared to the comparable sales in this record. Based on this evidence, the Board finds that the appellant has proven by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction in the subject's assessment commensurate with his 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: September 15, 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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