



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

APPELLANT: Daniel G. & Anna S. Ehrhard
DOCKET NO.: 18-05353.001-R-1
PARCEL NO.: 06-25-201-006-000

The parties of record before the Property Tax Appeal Board are Daniel G. & Anna S. Ehrhard, 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: \$17,570
IMPR.: \$52,166
TOTAL: \$69,736

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 2018 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 vinyl exterior construction with 1,827 square feet of living area. The dwelling was constructed in 1999. Features of the home include an unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 5.0 acre site and is located in Waterloo, T2S R11W Township, Monroe County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$213,000 as of May 20, 2019. The report was prepared by Mike Quirin, a certified residential appraiser.

The appraiser described the subject property as being in fair condition and stated the interior is in less than average condition. The appraiser reported the subject had “atypical deferred maintenance for comparable aged properties within the subject’s market area.” The roof of the subject was reported to have been replaced, vinyl exterior was reported to have damage, the

subject's deck was reported in less than average condition and interior water stains were reported. The appraiser supplemented these condition descriptions with photographs. Overall, the appraiser considered the subject to be in fair condition.

In estimating the market value of the subject property, the appraiser developed the sales comparison sales approach to value using six comparable sales located from 0.12 to 8.66 miles from the subject property. The comparables have sites that range in size from 0.34 to 3.84 acres and are improved with single family dwellings that range in size from 1,620 to 2,176 square feet of living area.¹ The appraiser indicated the condition of the comparables to be fair or average. The homes ranged in age from 12 to 114 years old. Five of the comparable have a basements with two having finished area. Each comparable has one or two garages with storage capacity ranging from one-car to three-cars. Each comparable has central air conditioning and five of the comparables each have one fireplace. Comparable #1 also features an inground swimming pool. The comparables sold from March 2017 to January 2019 for prices ranging from \$155,000 to \$265,000 or from \$71.23 to \$163.58 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in site size, condition, room count, dwelling size, garages, basement finish and inground swimming pool feature. The appraiser made no adjustment for the site size of comparable #1 shown in the grid as having ".5ac"; the age of comparable #2 which is approximately 100 years older than the subject; and for comparable #3 which appears to lack a basement. In the Supplemental Addendum comments, the appraiser provided details regarding the limited number of comparable sales in the subject's market area. The appraiser stated that comparables #3 and #4 are older homes but were included due to limited number of sales and that location, date of sale, age, size, type of sale, condition, function and utility were among the criteria utilized in selecting comparable sales. After adjustments, the appraiser arrived at adjusted prices ranging from \$189,200 to \$227,500 and an opinion of market value for the subject property of \$213,000.

Based on this evidence, the appellants requested the subject's assessment be reduced to \$76,670 which equates to a market value of \$230,033 or \$125.91 per square foot of living area, land included when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,700. The subject's assessment reflects a market value of \$289,249 or \$158.32 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Monroe County of 32.74% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted written comments arguing the appraiser's "Real Estate Valuation Estimate" report was not a fully developed appraisal; that the effective date of the report is May 2019 while the appellants are contesting their assessment as of January 1, 2018; and that one of the comparables is a 114 year old home which is located in a flood plain. The board of review further stated that the appellants' assessment had been reduced based on evidence submitted by the appellants in their

¹ The appraisal report excluded some descriptive details for the comparable properties including story height and exterior construction materials.

initial appeal. Based on this evidence, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As initial matters, the Board finds the board of review argument that the report submitted by the appellants was not a fully developed appraisal, goes to the weight given the report. Second, an appraisal is the act of estimating the monetary value of property, which Mr. Quirin performed.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$213,000 as of January 1, 2018, the assessment date at issue. Since market value has been established the 2018 three year average median level of assessments for Monroe County of 32.74% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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: March 16, 2021



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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