



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

APPELLANT: Jo Ellen Monahan
DOCKET NO.: 19-00222.001-R-1
PARCEL NO.: 01-14-03-312-062

The parties of record before the Property Tax Appeal Board are Jo Ellen Monahan, the appellant, and the Douglas County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **Reduction** in the assessment of the property as established by the **Douglas** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,691
IMPR.: \$50,214
TOTAL: \$58,905

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Douglas County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 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 Bermed primarily one-story dwelling of concrete and wood exterior construction with 3,627 square feet of living area.¹ The dwelling was constructed in 1979 and has an effective age of 20 years. Features of the home include a slab foundation, four bedrooms with a private bathroom attached to each, central air conditioning, two fireplaces and an attached two-car garage. A "cat-walk" area on the second level was not included in the subject's gross living area by the appellant's appraiser due to the height of the ceilings. The subject has a 29,725 square foot site located east of a factory and west of a lake. The property is located in Prairie Lakes subdivision, Arcola, Arcola Township, Douglas County.

¹ In the absence of evidence from the board of review, all descriptive data of the subject has been drawn from the appellant's appraisal report.

The appellant contends overvaluation as the basis of the appeal.² In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$175,000 as of November 2, 2020. The appraiser utilized the sales comparison approach to value analyzing three comparable properties located from .30 of a mile to 1.10-miles from the subject. The comparables consist of parcels ranging in size from 12,000 to 20,000 square feet of land area which are improved with either a one-story or a two-story dwelling. The comparables were either 52 or 95 years old and range in dwelling size from 2,205 to 4,005 square feet of living area. Two of the comparables have basements and each home has central air conditioning, a fireplace and a two-car garage. Appraisal sale #1 also features an inground swimming pool and a pool house. These comparables sold from June 2019 to August 2020 for prices ranging from \$164,500 to \$183,000 or from \$45.69 to \$74.60 per square foot of living area, including land. The appraiser applied adjustments for various differences between the comparables and the subject to arrive at adjusted sales prices ranging from \$172,700 to \$181,375.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$64,280 reflecting a market value of \$190,969 or \$52.65 per square foot of living area, including land, when using the 2019 three-year average median level of assessment for Douglas County of 33.66% as determined by the Illinois Department of Revenue.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$55,982 which would reflect a market value of \$167,963 at the statutory level of assessment of 33.33%.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

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 Board finds the only evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$190,969, which is above the appraised value presented by the appellant with a value conclusion of \$175,000. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a) as set forth in a letter dated April 29, 2021.

² While in the original Residential Appeal petition, the appellant marked the box requesting a hearing before the Property Tax Appeal Board, the Board finds in a cover memorandum accompanying the appellant's evidence, the request for a hearing was waived asserting "the appraisal speaks for itself."

The Property Tax Appeal Board has examined the evidence submitted by the appellant and finds that the only evidence of the subject property's market value in the record is the appraisal with a value conclusion of \$175,000 as of November 2, 2020. The Board further finds that since market value has been established the 2019 three-year median level of assessments for Douglas County of 33.66% shall apply. (86 Ill.Adm.Code Sec. 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: July 20, 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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COUNTY

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