



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

APPELLANT: Thomas & Lori Mannino  
DOCKET NO.: 19-02119.001-R-1  
PARCEL NO.: 08-19-165-019-000

The parties of record before the Property Tax Appeal Board are Thomas & Lori Mannino, 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:** \$14,260  
**IMPR.:** \$100,075  
**TOTAL:** \$114,335

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 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 1.5-story dwelling of frame and masonry construction with 2,693 square feet of living area. The dwelling was constructed in 2015. Features of the home include a full unfinished basement, central air conditioning and an attached 3-car garage. The property has a 26,572 square foot site and is located in Waterloo, 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 \$343,000 as of June 3, 2020. The appellants submitted a letter revealing that after the subject's assessment increased by 35% from 2018 to 2019, the appellants submitted a 2016 appraisal to the board of review as evidence of overvaluation. The appellants claim that, after the board of review rejected the appraisal due to its age, the appellants decided to obtain a more current appraisal.

Based on this evidence the appellants requested that the subject's assessment be reduced to \$114,335.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,670. The subject's assessment reflects a market value of \$379,783 or \$141,026 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Monroe County of 32.30% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a letter contending that the appellants should have submitted a retrospective appraisal, with an effective date of January 1, 2019, instead of an appraisal with an effective date of June 3, 2020, which was ordered for their Property Tax Appeal Board complaint. In addition, the letter contends that the appellants' appraiser selected comparables from a different neighborhood and from a neighborhood reflecting values substantially lower than the subject's neighborhood. Based on this evidence the board of review opined that the subject's current assessment is correct and should not be changed.

The appellants submitted rebuttal critiquing the board of review's submission.

### **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 an initial matter regarding the board of review's response to the appellants' complaint, the Board finds the board of review failed to follow Section 1910.40(a) Board of Review Response to Petition, of the rules of the Property Tax Appeal Board which states:

- a) Upon receipt of the completed petition from the contesting party, the Clerk of the Property Tax Appeal Board shall notify the board of review of the filing of the appeal. Upon notification of the filing of the appeal, the board of review shall submit its completed Board of Review Notes on Appeal disclosing the final assessment of the subject property. The Board of Review Notes on Appeal shall also reflect the application of a local township equalization factor when applicable. **The board of review shall also submit a copy of the property record card of the subject property. The property record card should contain, if possible, a schematic drawing of all structural improvements to the land, a completed cost analysis, and an indication of the basis of the land value.** The Board of Review Notes on Appeal and all written and documentary evidence supporting the board of review's position must be submitted to the Property Tax Appeal Board within 90 days after the date of the notice of the filing

of an appeal unless the board of review objects to the jurisdiction of the Property Tax Appeal Board over the assessment appeal.

Due to the board of review's failure to submit the subject's Property Record Card (PRC) or any evidence as to how the subject's assessments were calculated, the Board finds the subject's 2019 assessments are not supported.

The Board finds the only evidence of market value to be the appraisal submitted by the appellants estimating the subject property had a market value of \$343,000 as of June 3, 2020. The subject's assessment reflects a market value of \$379,783, which is above the only evidence of market value in the record. The Board gave less weight to the board of review's contention that the appellants' appraiser selected comparables from a different neighborhood and from a neighborhood reflecting values substantially lower than the subject's neighborhood, due to the lack of supporting evidence. Based on the evidence in this record, the Board finds a reduction in the subject's assessment 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 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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