



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

APPELLANT: Robert Christ
DOCKET NO.: 19-09305.001-R-1
PARCEL NO.: 04-16-482-022-000

The parties of record before the Property Tax Appeal Board are Robert Christ, 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: \$10,336
IMPR.: \$0
TOTAL: \$10,336

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 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 vacant commercial site containing 25,837 square feet of land area.¹ The property is located in Columbia, 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 \$32,000 as of January 1, 2020.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraiser selected four comparable properties that are located from .44 of a mile to 8.11 miles from the subject property. The comparables have sites ranging in size from 7,415 to 36,869 square feet of land area.

¹ The Board finds the best evidence of the subject's size was the appellant's appraisal, which included the dimensions of the subject.

Comparables #1 thru #3 sold from September 2018 to April 2019 for prices ranging from \$20,000 to \$39,500 or from \$1.07 to \$3.85 per square foot of land area. Comparable #4 was a listing with an asking price of \$35,000 or \$1.39 per square foot of land area. After adjustments, the comparables had adjusted sale or listing prices ranging from \$31,100 to \$46,700 or from \$.87 to \$4.85 per square foot of land area. The appraiser arrived at an estimated market value of \$32,000 or \$1.24 per square foot of land area.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$9,300, which reflects a market value of \$28,793 or \$1.11 per square foot of land area, 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.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,930. The subject's assessment reflects a market value of \$98,854 or \$3.83 per square foot of land area, 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 information on two comparable sales that are located .6 or .8 of a mile from the subject. The board of review's comparable #1 is the same property as the appellant's comparable #1. The comparables have sites with 8,400 or 9,620 square feet of land area. The comparables sold in November and December 2018 for prices of \$35,000 and \$37,000 or \$4.17 and \$3.84 per square foot of land area, respectively.

The board of review included an assessment grid containing four equity comparables, improved with multi-family structures, that the board of review argued are comparable to the subject's highest and best use as a multi-family use.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal critiquing the board of review's submission. The appellant argued the board of review's comparables are superior to the subject due to their direct access to Route #3 and their proximity to a more commercialized area, unlike the subject's residential area.

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 best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$32,000 as of January 1, 2020. The

subject's assessment reflects a market value of \$98,854 or \$3.83 per square foot of land area, which is above the appraised value. The appellant's appraiser made reasonable adjustments to the comparable sales to account for their differences from the subject property. The Board gave less weight to the board of review's unadjusted sales grid, as this evidence does not overcome the weight of the appellant's appraisal evidence. The Board finds the board of review's sales do not support the subject's assessment. The Board also gives less weight to the board of review's equity grid, as this evidence is not responsive to the overvaluation argument brought by the appellant. Based on this record the Board finds the subject property had a market value of \$32,000 as of the assessment date at issue. Since market value has been established the 2019 three-year average median level of assessments for Monroe County of 32.30% 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: July 19, 2022



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

Robert Christ
7738 Barred Owl Drive
Waterloo, IL 62298

COUNTY

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