



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

APPELLANT: Vincent J II & Patricia A Mannino  
DOCKET NO.: 19-09321.001-F-1  
PARCEL NO.: 15-06-200-007-000

The parties of record before the Property Tax Appeal Board are Vincent J II & Patricia A 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 **no change** 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:

<b>F/Land:</b>	\$1,591
<b>Homesite:</b>	\$9,540
<b>Residence:</b>	\$145,060
<b>Outbuildings:</b>	\$5,430
<b>TOTAL:</b>	\$161,621

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 2,466 square feet of living area. The dwelling was constructed in 2016. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 702 square foot garage and a barn. The property has a 34.5 acres of land area and is located in Fults, Monroe County.

The appellants contend assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellants submitted assessment information on three suggested equity comparables that are located from .60 of a mile to 3 miles from the subject. The comparables are improved with 1.5-story or 2-story dwellings containing from 1,828 to 3,029 square feet of living area. The dwellings were built from 1993 to 2013. The

comparables have basements, each with finished area, central air conditioning and a garage ranging in size from 575 to 900 square feet of building area. Two comparables each have two or three fireplaces and each comparable has a barn or garage. The comparables have non-farm improvement assessments ranging from \$85,000 to \$112,710 or from \$37.21 to \$50.76 per square foot of living area. Based on this evidence, the appellants requested that the subject's improvement assessment be reduced to \$110,130.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$161,621. The subject property has a non-farm improvement assessment of \$145,060 or \$58.82 per square foot of living area.

The board of review submitted a brief critiquing the appellants' comparables. The board of review's submission included information regarding a building permit for the subject property and the recent sale of the appellants' comparable #1. Based on this evidence the board of review requested confirmation of the subject's assessment.

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

### **Conclusion of Law**

The taxpayers contend assessment inequity with respect to the subject's improvement as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains three equity comparables for the Board's consideration. The Board finds none of the comparables are similar in size to the subject and only one is of similar age. Nevertheless, the comparables have non-farm improvement assessments ranging from \$85,000 to \$112,710 or from \$37.21 to \$50.76 per square foot of living area. The subject's non-farm improvement assessment of \$145,060 or \$58.82 per square foot of living area falls above the range established by the comparables in this record. However, after considering adjustments to the comparables for differences when compared to the subject, such as their older age, the Board finds the subject's higher improvement assessment is supported and a reduction in the subject's assessment based on assessment uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellants disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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

Vincent J II & Patricia A Mannino  
4243 Baum Road  
Fults, IL 62244

COUNTY

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