



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

APPELLANT: Josephine Bailey  
DOCKET NO.: 19-09429.001-R-1  
PARCEL NO.: 07-36-102-039-0000

The parties of record before the Property Tax Appeal Board are Josephine Bailey, 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 **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:

**LAND:** \$12,890  
**IMPR.:** \$53,130  
**TOTAL:** \$66,020

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 one-story dwelling of frame exterior construction with 1,504 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement, central air conditioning, a fireplace and a 484 square foot garage. The property has a 10,890 square foot site and is located in Waterloo, Monroe County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information that included a grid analysis, property record cards and exterior photographs on the subject and four comparables. The comparables are located from .4 to 4.2 miles from the subject. The comparables have sites ranging in size from approximately 11,761 to 14,375 square feet of land area and are improved with one-story dwellings of frame exterior construction that were built from 2000 to 2009. The dwellings range in size from 1,540 to 1,757 square feet of living area. The comparables have basements with one having finished area. Each comparable has central air conditioning and a garage ranging in size from 440 to 630 square feet

of building area. Three comparables each have one fireplace. The comparables sold from February 2016 to February 2017 for prices ranging from \$122,000 to \$190,000 or from \$79.22 to \$105.98 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,020. The subject's assessment reflects a market value of \$204,396 or \$135.90 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 information on four comparable sales located from 1 block to 1.1 miles from the subject, three of which are in the same subdivision as the subject. The comparables have sites ranging in size from 11,761 to 16,553 square feet of land area and are improved with one-story dwellings of frame exterior construction that were built from 2002 to 2005. The dwellings range in size from 1,424 to 1,653 square feet of living area. Three comparables each have a basement, two of which have a recreation room. Other features of each comparable include central air conditioning and a garage ranging in size from 484 to 576 square feet of building area. One comparable has a fireplace. The comparables sold from April 2018 to May 2019 for prices ranging from \$225,000 to \$240,000 or from \$139.14 to \$166.43 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which sold in 2016 and 2017, less proximate in time to the subject's assessment date of January 1, 2019, than the other sales in the record. In addition, the Board gives less weight to appellant's comparables #2, #3 and #4 along with board of review comparable #1 which are located outside the subject subdivision and from 1.1 to 4.2 miles from the subject.

The Board finds the best evidence of the subject's market value to be the board of review comparables #2, and #3 and #4 which sold proximate in time to the January 1, 2019, assessment date and are more similar to the subject in location, age, dwelling size, and features. However, one comparable lacks a basement unlike the subject suggesting an upward adjustment to make it more equivalent to the subject and two comparables have basement recreation rooms unlike the subject suggesting a downward adjustment to make them more equivalent to the subject. The comparables sold from April to October 2018 for prices ranging from \$225,000 to \$240,000 or from \$139.14 to \$150.38 per square foot of living area, including land. The subject's assessment

reflects a market value of \$204,396 or \$135.90 per square foot of living area, including land, which is below the range established by the best comparable sales in the record both on overall market value and price per square foot bases. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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: June 21, 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

Josephine Bailey  
928 Kimberly Ln  
Waterloo, IL 62298

COUNTY

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