



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

APPELLANT: George Bieber
DOCKET NO.: 19-09455.001-R-1
PARCEL NO.: 07-25-202-026-000

The parties of record before the Property Tax Appeal Board are George Bieber, 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: \$8,020
IMPR.: \$35,082
TOTAL: \$43,102

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 brick and frame exterior construction with 1,020 square feet of living area.¹ The dwelling was constructed in 2015. Features of the home include a full basement and central air conditioning. The property has a 5,227 square foot site and is located in Waterloo, T2S R10W Township, Monroe County.

The appellant appeared before the Property Tax Appeal Board claiming 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 \$90,000 as of March 24, 2020. The appraisal was prepared by Jason Camenzind, a Certified Residential Real Estate Appraiser. The purpose of the appraisal was to determine the market value of the subject property.

¹ Although the subject's property record card reflects 1,054 square feet of living area, the Monroe County Deputy Assessor testified at the hearing that the County's property records had been corrected to 1,020 square feet of living area.

In estimating the market value of the subject property, this record depicts that the appraiser developed the sales comparison approach to value by using five comparable sales located within .35 of a mile from the subject. The comparables are improved with one-story dwellings ranging in size from 768 to 1,020 square feet of living area. The dwellings are 50 to 121 years old. Each comparable has central air conditioning. Four of the comparables have full basements and one of the comparables has a garage. The sales occurred from May 2019 to November 2019 for prices ranging from \$114,000 to \$124,000 or from \$114.00 to \$156.25 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property to arrive at adjusted prices ranging from \$90,000 to \$96,000 or from \$90.00 to \$123.75 per square foot of living area, including land. Based on this data, the appraiser arrived at a market value of \$90,000 or \$88.24 per square foot of living area, including land, as of March 24, 2020. The appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,940. The subject's assessment reflects a market value of \$166,997 or \$163.72 per square foot of living area, land included, when using the correct dwelling size of 1,020 square feet of living area and 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 property record card for the subject and a memorandum stating that the appellant's appraisal should be disregarded due to its effective date of March 24, 2020, the excessive adjustments made, and the comparables' ages, locations, and sale dates. The board of review did not submit any other substantive evidence and instead made reference in its Notes on Appeal to the evidence it submitted in docket 18-05367, which consists of four equity comparables and does not contain any sales data addressing the appellant's market value argument. At hearing, the board of review declined to make an offer of proof, did not seek to admit the 2018 evidence, and reaffirmed the argument previously submitted, although the Property Tax Appeal Board has added this 2018 material to its record as Board of Review Hearing Exhibit 1.

At hearing, the board of review's representative stated that 2019 was the first year of the general assessment cycle.

In written rebuttal to the board of review's submission, the appellant again asserted that the board of review assessed the property using incorrect dimensions and that appellant was entitled to exemptions regarding certain improvements.²

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

² The Property Tax Appeal Board has no jurisdiction with respect to the exemption of property from taxation. 86 Ill. Admin. Code §1910.10(f).

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.

In support of the overvaluation argument the appellant submitted an appraisal estimating the subject had a market value of \$90,000 as of March 24, 2020. The Board finds the appellant's appraiser was not present at the hearing to provide direct testimony or be cross-examined regarding the appraisal methodology and final value conclusion. In Novicki v. Department of Finance, 373 Ill. 342, 26 N.E.2d 130 (1940), the Supreme Court of Illinois stated, “[t]he rule against hearsay evidence, that a witness may testify only as to facts within his personal knowledge and not as to what someone else told him, is founded on the necessity of an opportunity for cross-examination, and is basic and not a technical rule of evidence.” Novicki, at 344. In Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788, 71 Ill. Dec. 100 (1st Dist. 1983), the appellate court held that the admission of an appraisal into evidence prepared by an appraiser not present at the hearing was in error. The court found the appraisal was not competent evidence stating, “it was an unsworn ex parte statement of opinion of a witness not produced for cross-examination.” This opinion stands for the proposition that an unsworn appraisal is not competent evidence where the preparer is not present to provide testimony and be cross-examined. Based on this case law, the Board gives the conclusion of value contained in the appraisal no weight. The appellant’s appraiser was not present at the hearing to be cross-examined with respect to the appraisal methodology, the selection of the comparables, the adjustment process, and the ultimate conclusion of value. However, for purposes of this decision, the Board will examine the raw sales data contained in the appellant's appraisal.

The Board finds the five sales utilized in the appraisal are not truly similar to the subject due to differences in size, age, and/or features. Nevertheless, the Board gives less weight to appraisal comparable #2 due to its significantly older age and comparable #5 due to its lack of a basement when compared to the subject.

To the extent the Property Tax Appeal Board examines and analyzes the board of review evidence referenced in this appeal and presented in Docket No. 18-05367, the Board finds this evidence of assessment equity comparables is not responsive or relevant to the appellant’s overvaluation or market value argument made in this 2019 tax year appeal.

On this limited record, the Board finds the best evidence of market value to be the appraisal comparable sales #1, #3, and #4. These most similar comparables sold for prices ranging from \$114,000 to \$122,000 or from \$114.00 to \$156.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$166,997 or \$163.72 per square foot of living area, including land, which is above the range established by the best comparables in the record. Based on this evidence, and after considering adjustments to the best comparables for differences, 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:

August 23, 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

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