



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

APPELLANT: David & Kristine Grabe
DOCKET NO.: 20-08728.001-R-1
PARCEL NO.: 04-23-465-129-000

The parties of record before the Property Tax Appeal Board are David & Kristine Grabe, 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:

LAND: \$ 16,710
IMPR.: \$ 93,990
TOTAL: \$110,700

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 2020 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 is improved with a one-story dwelling of frame and masonry exterior construction containing 2,286 square feet of living area. The dwelling was built in 2005. Features of the home include a full basement finished with a recreation room, central air conditioning, a fireplace and an attached garage with 618 square feet of building area. The subject property is located in Columbia, Monroe County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables improved with one-story dwellings of frame and masonry exterior construction ranging in size from 2,018 to 2,393 square feet of living area. The homes were built from 2000 to 2012. The comparables have a full basement, two of which are finished with a recreation room. Other features include central air conditioning, a fireplace and each comparable has a garage that range in size from 624 to 1,092 square feet of building area. The comparables are

located in the same assessment neighborhood code as the subject and within .03 of a mile from the subject. The comparables have improvement assessments ranging from \$76,290 to \$86,750 or from \$36.20 to \$38.00 per square foot of living area. The appellants calculated the comparables have an average improvement assessment of \$37.31 per square foot of living area. As a result, the appellants requested the subject's improvement assessment be reduced to \$85,295 or \$37.31 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,700. The subject property has an improvement assessment of \$93,990 or \$41.12 per square foot of living area.

In response to the appeal, Chairman of the board of review Mark Altadonna, prepared a brief addressing the evidence submitted by the appellants. The board of review argued appellants' comparables #1 and #3 are on an "override" from a previous years' board of review adjustment and are therefore disqualified as evidence.¹

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story dwellings of masonry exterior construction ranging in size from 2,167 to 2,324 square feet of living area. The homes were built from 2006 to 2010. The comparables have a full basement, three of which are finished with a recreation room. Other features include central air conditioning, a fireplace and each comparable has a garage that range in size from 735 to 952 square feet of building area. The comparables are located in the same subdivision as the subject and within .03 of a mile from the subject. The comparables have improvement assessments ranging from \$110,970 to \$121,320 or from \$48.94 to \$52.75 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend assessment inequity 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.

¹ The Board finds the board of review's argument to be misplaced. Regardless that appellant's comparables #1 and #3 had an "override" from a previous years' board of review adjustment, which was not well explained or articulated, the appellants' use of this property goes to its comparability to the subject along with its underlying final assessment as established by Monroe County Assessment Officials. The board of review's (BOR) statutory responsibility is to revise individual assessments upon complaint. The BOR shall make a determination as to the correct amount of the assessment. (35 ILCS 200/16-25). The BOR shall review the assessment, and correct it, as appears to be just, but in no case shall the property be assessed at a higher percentage of fair cash value than other property in the assessment district prior to equalization by the BOR or the Department. (See 35 ILCS 200/16-55).

The parties submitted information on eight equity comparables to support their respective positions before the Board. The Board gives little weight to appellants' comparables #1 and #4 as well as board of review comparable #3 as these suggested comparables have inferior unfinished basements unlike the subject that has a finished basement recreation room. The Board finds the five remaining comparables are more similar when compared to the subject in location, design, dwelling size and most features. However, appellants' comparables #2 and #3 are 4 and 5 years older than the subject requiring an upward adjustment to make them more equivalent to the subject. Similarly, board of review comparables #1 and #4 are 4 and 5 years newer than the subject requiring a downward upward adjustment to make them more equivalent to the subject. These properties have improvement assessments ranging from \$81,610 to \$121,320 or from \$36.20 to \$52.75 per square foot of living area. The subject's improvement assessment of \$93,990 or \$41.12 per square foot of living area falls within the range established most similar comparables in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the assessment of the subject property as established by the board of review is equitable. Therefore, no reduction in the subject's assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

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:

November 22, 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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