



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

APPELLANT: George Bieber
DOCKET NO.: 20-08751.001-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 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 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.

The appraiser was not present at the hearing.

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 \$55,830. The subject's assessment reflects a market value of \$170,577 or \$167.23 per square foot of living area, land included, when using the correct dwelling size of 1,020 square feet of living area and the 2020 three-year average median level of assessment for Monroe County of 32.73% 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 "prior PTAB appeals."²

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 the assessment should be reduced to reflect the appraised value.

The Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket No. 19-09455-R-1 where the appellant was the same and the property was also reported to be owner-occupied as it is in this 2020 appeal. In the 2019 appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$43,102 based on the evidence submitted by the parties.

² In its Notes on Appeal submitted in Docket No. 19-09455, the board of review referred to its evidence submitted in Docket No. 18-05367 which consists of four equity comparables and does not contain any sales data addressing the appellant's market value argument. At a consolidated hearing in the 2019 and 2020 appeals, 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.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-09455-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$43,120. The record indicates the property is an owner-occupied dwelling and that the 2019 and 2020 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$43,102 which is less than the 2020 assessment of the subject property of \$55,830.

Alternatively, the subject's reduced assessed value reflects a market value of \$131,690 or \$129.11 per square foot of living area, including land, which falls within the range of the raw comparable sales contained in the appraisal which is the only market value evidence contained in the record.

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: September 20, 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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