



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

APPELLANT: Marjorie Phillips & Celeste Knierim  
DOCKET NO.: 20-08767.001-R-1  
PARCEL NO.: 04-27-217-004-000

The parties of record before the Property Tax Appeal Board are Marjorie Phillips & Celeste Knierim, 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 **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:** \$13,550  
**IMPR.:** \$115,986  
**TOTAL:** \$129,536

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 consists of a 1.5-story dwelling of frame exterior construction with 2,083 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement, central air conditioning, a fireplace, a 624 square foot garage, and an inground swimming pool. The property has a 2.86 acre site and is located in Columbia, Monroe County.

The appellants contend both overvaluation and assessment inequity regarding the improvement assessment as the bases of the appeal. In support of the overvaluation argument, the appellants submitted information on three comparable sales located from 2.3 to 5.8 miles from the subject, two of which are within the same assessment neighborhood code as the subject. The parcels range in size from 0.5 of an acre to 2.86 acres<sup>1</sup> and are improved with 1.5-story or 2-story homes

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<sup>1</sup> The parties differ regarding the lot sizes of comparables #1 and #2, which are common comparables. The Board finds the best evidence of lot sizes is found in the board of review's evidence, which was not refuted by the appellants in written rebuttal.

of frame or brick and frame exterior construction ranging in size from 1,652 to 2,542 square feet of living area. The dwellings were built from 1976 to 1997. Each home has a basement, one of which has finished area,<sup>2</sup> central air conditioning, and one or two fireplaces. Comparable #1 has a 748 square foot garage and comparable #3 has an inground swimming pool. The comparables sold from February 2017 to March 2020 for prices ranging from \$285,000 to \$342,000 or from \$125.10 to \$172.52 per square foot of living area, including land.

In support of their assessment inequity argument, the appellants submitted information on four equity comparables located from 5.7 to 6.3 miles from the subject. The comparables are improved with 1.5-story or 2-story homes of frame or brick and frame exterior construction ranging in size from 1,854 to 2,042 square feet of living area. The dwellings were built from 1989 to 1997. Each home has a basement, one of which has finished area,<sup>3</sup> central air conditioning, and a fireplace. Three comparables each have a garage ranging in size from 648 to 748 square feet of building area.<sup>4</sup> The comparables have improvement assessments ranging from \$94,180 to \$105,663 or from \$46.53 to \$55.79 per square foot of living area.

Based on this evidence, the appellants 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 \$139,140. The subject's assessment reflects a market value of \$425,115 or \$204.09 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Monroe County of 32.73% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$125,590 or \$60.29 per square foot of living area.

The board of review submitted a brief contending that the appellants' comparable sale #3 is a dissimilar 2-story home compared to the subject 1.5-story home.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales where comparables #1 and #2 are the same properties as the appellants' comparables #1 and #2. Comparable #3 is located 5.8 miles from the subject and has a 3.64 acre site improved with a 1.5-story home of frame and masonry exterior construction. The home has 2,051 square feet of living area and was built in 1963. The dwelling features a basement with finished area, central air conditioning, a fireplace, and a 1,000 square foot garage. This comparable sold in December 2017 for a price of \$360,000 or \$175.52 per square foot of living area, including land.

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<sup>2</sup> The parties differ regarding the basement finish of comparable #2, which is common to both parties. The Board finds the best evidence of basement finish is found in the board of review's evidence, which was not refuted by the appellants in written rebuttal.

<sup>3</sup> The board of review reported comparable #3, which is common to both parties, has finished basement area, which was not refuted by the appellant in written rebuttal.

<sup>4</sup> The parties differ regarding comparable #3's garage amenity. The appellants reported this comparable has a garage but presented a property record card for this comparable that discloses no garage. The Board finds this comparable lacks a garage.

The board of review also submitted information on three equity comparables where comparables #1, #2, and #3 are the same properties as the appellants' comparables #1, #3, and #4, respectively.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend in part 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of four comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparable #2/board of review's comparable #2, which has an approximately 21% smaller home than the subject dwelling, has a significantly smaller lot than the subject, and lacks a garage which is a feature of the subject. The Board also gives less weight to the appellants' comparable #3, which has an approximately 18% larger home than the subject dwelling.

The Board finds the best evidence of market value to be the appellants' comparable #1/board of review's comparable #1 and the board of review's comparable #3, which are similar to the subject in dwelling size, lot size, and some features, although these comparables each lack an inground swimming pool that is a feature of the subject, suggesting upward adjustments to these comparable would be needed to make them more equivalent to the subject. Furthermore, one of these comparables is a significantly older home than the subject dwelling and features finished basement area unlike the subject, suggesting additional adjustments to this comparable would be needed to make it more equivalent to the subject. These two most similar comparables sold in December 2017 and March 2020 for prices of \$360,000 and \$342,000 or for \$175.52 and \$167.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$425,115 or \$204.09 per square foot of living area, including land, which is above the two best comparable sales in this record and appears to be excessive even after considering appropriate adjustment to the best comparables for differences from the subject, such as the subject's newer age and inground swimming pool amenity. Based on this evidence, the Board finds a reduction in the subject's assessment is justified.

The appellants also 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 record contains a total of four equity comparables, with three common comparables, for the Board's consideration. The Board gives less weight to the appellants' comparable #3/board of review's comparable #2, due to its lack of a garage which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1, #2, and #4, including two common comparables, which are similar to the subject in dwelling size and features, although these comparables are older homes than the subject and each lacks an inground swimming pool that is a feature of the subject, suggesting upward adjustments to these comparable would be needed to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$94,180 to \$105,663 or from \$46.53 to \$52.00 per square foot of living area. The subject's improvement assessment of \$115,986 or \$55.68 per square foot of living area, as reduced herein, is above the range established by the best comparables in this record, but is justified given the subject's newer home and inground swimming pool. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds no further reduction in the subject's assessment is warranted.

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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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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