



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

APPELLANT: Illinois Mobile Homes LLC  
DOCKET NO.: 20-08769.001-R-1  
PARCEL NO.: 11-18-349-033-0000

The parties of record before the Property Tax Appeal Board are Illinois Mobile Homes LLC, the appellant, by Thomas Benedick, Attorney at Law in O'Fallon; 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:** \$2,890  
**IMPR.:** \$2,020  
**TOTAL:** \$4,910

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 mobile home of frame construction with 952 square feet of living area. The home was constructed in 1988 and has central air conditioning. The property has a 5,720 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 on three comparable sales that are located in Carondelet, Belleville or East St. Louis. Two comparables have sites with 1.06 acres or 6,250 square feet of land area. The comparables have dwellings ranging in size from 770 to 1,566 square feet of living area. Two comparables were built in 1884 or 1934. The comparables have central air conditioning and one comparable has a detached garage. The comparables sold in July 2018 or January 2021 for prices ranging from \$8,500 to \$9,900 or from \$6.32 to \$11.69 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,130. The subject's assessment reflects a market value of \$24,840 or \$26.09 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.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables to demonstrate the subject was being uniformly assessed.

The board of review argued the appellant's comparable sales did not occur in Monroe County but occurred in less desirable market areas. The board of review explained that there were no available sales for a comparable analysis.

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

The Board finds the only evidence of market value to be appellant's comparable sales. However, comparables #1 and #2 have sale dates occurring greater than 12 months after the January 1, 2020 assessment date at issue and comparable #3 has a sale date occurring greater than 17 months prior to the January 1, 2020 assessment date at issue. In addition, the appellant failed to disclose the site size for comparable #2, which would be necessary to compare to the subject's site size and failed to disclose the age of comparable #3's improvement. Nevertheless, the subject's improvement is newer than both comparable #1 and #2. The appellant's comparables sold for prices ranging from \$8,500 to \$9,900 or from \$6.32 to \$11.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$24,840 or \$26.09 per square foot of living area, including land, which is above the range established by the only comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Finally, the Board gives less weight to the board of review's equity analysis, as this evidence is not responsive to the overvaluation argument brought by the appellant. Based on this evidence 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 22, 2023



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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