



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

APPELLANT: William & Sharon Kuhn
DOCKET NO.: 20-08770.001-R-1
PARCEL NO.: 04-04-465-040-000

The parties of record before the Property Tax Appeal Board are William & Sharon Kuhn, 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: \$26,850
IMPR.: \$140,944
TOTAL: \$167,794

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 one-story dwelling of brick exterior construction with 2,840 square feet of living area. The dwelling was constructed in 2009. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a four-car garage. The property has a 30,056 square foot site and is located in Columbia, Monroe County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$445,000 as of July 18, 2018. The appraisal was prepared by Sherry Keim, a Certified General Real Estate Appraiser. The purpose of the appraisal was to determine market value.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by using five comparable sales located within 9.12 miles from the subject. The comparables have sites that range in size from 24,829 to 117,176 square feet of

land area. The comparables are improved with one-story dwellings that range in size from 2,728 to 2,990 square feet of living area. The dwellings are 10 or 19 years old. Each comparable has central air conditioning, a fireplace, a basement with finished area, and a two to four-car garage. The sales occurred from July 2016 to April 2018 for prices ranging from \$392,000 to \$470,000 or from \$139.90 to \$172.29 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for sale date, site size, quality, bedroom/bathroom count, dwelling size, basement finish, location, and other amenities to arrive at adjusted prices ranging from \$411,800 to \$477,300 or from \$146.35 to \$174.96 per square foot of living area, including land. Based on this data, the appraiser arrived at a market value of \$445,000 or \$156.69 per square foot of living area, including land, as of July 18, 2018. The appellants requested the subject's assessment be reduced to \$167,794.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$177,350. The subject's assessment reflects a market value of \$541,858 or \$190.79 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 response to the appellants' submission, the board of review submitted a memorandum prepared by Brad Krueger, member of the Monroe County Board of Review, stating that its rules and the Illinois Administrative Code require appraisals to be made as of January 1 of the assessment year at issue.¹ Based on this contention, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants stated that appraisers were not available in the limited time they had to appeal and that the 2018 appraisal is within the three-year sales history upon which the board of review is basing the assessment. Appellants stated further that they were applying 2019 and 2020 "market appreciation rates" to the appraised value to come up with a market value of \$503,382 for tax year 2020.

Conclusion of Law

The appellants contend 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 Board finds the only evidence of market value to be the appraisal submitted by the appellants estimating the subject property had a market value of \$445,000 or \$156.69 per square foot of living area, including land, as of July 18, 2018. The appraisal was completed using similar comparable properties, when compared to the subject, and contained appropriate adjustments to the comparable properties, which further advances the credibility of the report.

¹ The Board finds that the board of review did not provide a property record card as required by the Property Tax Appeal Board's administrative rules. (86 Ill.Admin.Code §1910.40(a)).

Based on the evidence in this record, the Board finds a reduction in the subject's assessment commensurate with the appellants' request 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: October 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

William & Sharon Kuhn
508 Pfeffer Dr
Columbia, IL 62236

COUNTY

Monroe County Board of Review
Monroe County
100 South Main Street
Waterloo, IL 62298