



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

APPELLANT: Harold Klotz
DOCKET NO.: 22-04408.001-R-1
PARCEL NO.: 04-22-119-015-000

The parties of record before the Property Tax Appeal Board are Harold Klotz, 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 **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: \$12,830
IMPR.: \$23,600
TOTAL: \$36,430

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 2022 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 frame construction with 748 square feet of living area. The dwelling was constructed in 1963. The property has a 5,070 square foot site and is located in Columbia, T2S-R10W Township, Monroe County.

The appellant contends assessment inequity with respect to the subject's land assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located from 0.5 to 0.9 of a mile from the subject property. The comparables are improved with residential dwellings built from 1962 to 1993. The comparables have sites ranging in size from 14,946 to 56,628 square feet of land area and have land assessments ranging from \$16,093 to \$29,823 or from \$0.53 to \$1.08 per square foot of land area.

The appellant also provided a narrative stating the subject's improvement assessment was not being appealed and argued the county's land valuation methodology is flawed and subsequently

exaggerates the fair cash value of small lots. In support of these contentions, the appellant provided several graphs with commentary along with photographs and property record cards for the three land comparables. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$5,410 or \$1.07 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,430. The subject property has an improvement assessment of \$23,600 and a land assessment of \$12,830 or \$2.53 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information, including property record cards, for three equity comparables improved with residential dwellings, which were built from 1870 to 1963. The board of review's comparables are located in the same subdivision as the subject and are located from 62 to 528 feet of the subject property. The board of review provided an aerial photograph depicting the location of the subject property and the board of review's comparables. The comparables range in size from 4,898 to 5,314 square feet of land area and have land assessments ranging from \$12,783 to \$12,913 or from \$2.43 to \$2.61 per square foot of land area. In response to the appellant's argument and supporting documentation, the board of review noted the appellant's comparables are 3-11 times larger than the subject lot and are not located in the subject's immediate neighborhood.

In rebuttal, the appellant argued that all seven of the comparables offered by both parties are within two miles of the subject property and are located within the same school district. The appellant also provided additional graphs and further argued the county's land assessment formula or methodology is flawed and generates inflated fair market values for smaller land parcels.

Conclusion of Law

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables to support their respective positions. The Board gives less weight to the appellant's comparables due to significant differences from the subject lot in terms of size and location. The subject lot has 5,070 square feet of land area, whereas the appellant's comparables contain 14,946, 16,177, and 56,628 square feet of land area, respectively. The Board finds the best evidence of land assessment equity to be the board of review's comparables, which are similar to the subject in terms of parcel size and are located within the immediate area of the subject property. These comparables range in size from 4,898 to 5,314 square feet of land area and have land assessments ranging from \$12,783 to \$12,913 or from \$2.43 to \$2.61 per square foot of land area. The Board finds the subject's land assessment of \$12,830 or \$2.53 per square foot of land area falls within the range established by the best

comparables contained in this record. The appellant indicated on the appeal petition that assessment equity, with respect to the subject's land assessment, was the basis of the appeal. The Board finds the appellant's arguments regarding the county's land assessment valuation and methodology are unpersuasive and do not support the appellant's equity argument. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not 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:

May 21, 2024



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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COUNTY

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