



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

APPELLANT: Thomas & Shari Smugala Trust
DOCKET NO.: 22-04414.001-R-1
PARCEL NO.: 04-28-349-024-000

The parties of record before the Property Tax Appeal Board are Thomas & Shari Smugala Trust, 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: \$ 28,890
IMPR.: \$124,660
TOTAL: \$153,550

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 1-story dwelling of brick construction that was built in approximately 1995. The dwelling contains 2,886 square feet of living area and is situated on a 117,176 square foot site. Amenities include a full basement with 1,800 square feet of finished area, central air conditioning, a fireplace and an 850 square foot garage. The subject property is located in Columbia, Monroe County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not challenge the subject's land assessment. In support of the inequity claim, the appellant submitted four suggested comparable properties located in close proximity to the subject. The comparables have varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$102,180 to \$118,380 or from \$43.01 to \$52.36 per square foot of living area.

The appellant also submitted a final decision issued by the board of review. The subject has a final assessment for the 2022 tax year of \$153,550. The subject has an improvement assessment of \$124,660 or \$43.20 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

Conclusion of Law

The appellant argued that the subject's assessment was inequitable. 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 no change in the subject's assessment is warranted.

The appellant submitted four suggested assessment comparables for the Board's consideration. The Board gave less weight to comparables #2 and #4 due to their smaller and less similar dwelling size when compared to the subject. Moreover, comparable #4 is a dissimilar two-story dwelling when compared to the subject. The Board finds comparables #1 and #3 are more similar to the subject in design, age, dwelling size and most features, however, the subject is larger in dwelling size with more finished basement area and a larger garage in comparison to these two properties. Comparables #1 and #3 have improvement assessments of \$109,720 and \$111,630 or \$43.01 and \$44.90 per square foot of living area. The subject property has an improvement assessment of \$124,660 or \$43.20 per square foot of living area, which is greater than the most similar assessment comparables on an overall basis but bracketed on a per square foot basis. After considering adjustments to these comparables for differences when compared to the subject, like their smaller dwelling size, smaller finished basement area and smaller garage size, the Board finds the subject's improvement assessment is supported. Therefore, the Board finds the subject property is uniformly assessed and no reduction the subject's improvement 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.



Chairman



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: July 16, 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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