



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Brent & Jeralyn Knox Trust

DOCKET NO.: 24-04816.001-R-1

PARCEL NO.: 04-26-217-035-000

The parties of record before the Property Tax Appeal Board are Brent & Jeralyn Knox 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:	\$19,990
IMPR.:	\$134,430
TOTAL:	\$154,420

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 2024 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 single-family dwelling of masonry exterior construction with 2,549 square feet of living area. The dwelling was constructed in 2001 and is approximately 23 years old. Features of the home include a full basement, central air conditioning, a fireplace, a 744 square foot garage, and an inground swimming pool.¹ The property has an approximately 16,117 square foot site and is located in Columbia, T1S R10W Township, Monroe County.

The appellant contend assessment inequity concerning both the land and the improvement assessments as the bases of the appeal. In support of these arguments, the appellant submitted information on three equity comparables located from .08 to .22 of a mile from the subject. Each comparable is located in the same subdivision as the subject.

¹ Although the appellant did not disclose the swimming pool improvement, the Board finds the best description of the subject is found in its property record submitted by the board of review which also was not refuted in rebuttal.

The appellant's comparable parcels range in size from approximately 17,860 to 37,462 square feet of land area. These properties each have land assessments of \$16,710 or from \$0.45 to \$0.94 per square foot of land area. Based on this evidence, the appellant requested a reduced land assessment for the subject of \$16,710 or \$1.04 per square foot of land area.

The comparables presented by the appellant are each improved with a one-story dwelling of masonry exterior construction. The homes are either 20 or 24 years old and range in size from 2,409 to 2,650 square feet of living area. Each dwelling has a full basement, one of which has finished area. Features include central air conditioning, a fireplace and a garage ranging in size from 670 to 1,144 square feet of building area. The comparables have improvement assessments ranging from \$94,040 to \$107,330 or from \$38.49 to \$40.50 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment for the subject of \$98,120 or \$38.49 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,420.² The subject property has a land assessment of \$19,990 or \$1.24 per square foot of land area and an improvement assessment of \$134,430 or \$52.74 per square foot of living area.

As part of its submission, the board of review reported that each of the appellant's comparables were "on override as of January 1, 2024, the subject date of value" without further detail. "Property record cards for the comps indicate a zero value for miscellaneous improvements" and stated that "land values of the comps are not reflective of land values as of 1/1/24 because of the overrides."

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables along with property record cards, a street view color photograph of the dwelling, and a copy of the assessment notice. The board of review stated its comparables are in the same neighborhood as the subject "with similar miscellaneous amenity values." Two of the comparables are located on the same street as the subject. The parcels contain either 16,117 or 16,553 square feet of land area with land assessments of either \$19,990 or \$20,140 or of \$1.22 or \$1.24 per square foot of land area.

The parcels are each improved with a one-story dwelling of masonry exterior construction which are either 7 or 18 years old. The homes range in size from 2,416 to 2,570 square feet of living area. Features include full basements, one of which has finished area, central air conditioning, a fireplace, and a garage ranging in size from 838 to 1,132 square feet of building area. The comparables have improvement assessments ranging from \$141,230 to \$145,240 or from \$55.48 to \$58.46 per square foot of living area.

² The Property Tax Appeal Board takes notice that the Monroe County Board of Review failed to utilize the current PTAB-6 form (R-8/23). In accordance with the Board's procedural rules and guidance issued by the Board, Monroe County is advised to utilize the current Notes on Appeal form(s) available on the Board's website and/or e-filing portal going forward. (86 Admin.Code Sec. 1910.40 and 1910.80).

Based on the foregoing evidence, the board of review requested confirmation of the subject's land and improvement assessments.

In rebuttal, the appellant asserted that their comparable properties like the subject are part of the Phase 1 Development of the subdivision, located within $\frac{1}{4}$ of a mile from the subject, built from 2001 to 2005, or within 4 years of the subject's date of construction, and the homes are 100% masonry. In contrast, the board of review comparables are part of the neighborhood's later subdivision developments.

Conclusion of Law

The taxpayer contends assessment inequity concerning both the land and the improvement as the bases 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 reductions in the subject's assessments for both land and improvement are not warranted.

As depicted in this record, the parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. Concerning the land assessment argument, the Board has given reduced weight to appellant's comparable #2, as this parcel is more than twice the size of the subject parcel.

Therefore, as to the land inequity argument, the Board finds the best evidence of land assessment equity consists of the appellant's comparables #1 and #2 along with the board of review comparables, which are all located in relatively close proximity to the subject. These comparables have land assessments ranging from \$0.78 to \$1.24 per square foot of land area. The subject's land assessment of \$1.24 per square foot of land area is within the range of the best land equity comparables in the record. In light of the foregoing analysis, the Board finds the appellant has failed to establish land assessment inequity by clear and convincing evidence such that a land assessment reduction is not warranted.

As to the improvement assessment argument, again the parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #3, due to the difference in age of 7 years old, when compared to the subject dwelling which is 23 years old.

The Board finds the remaining five improvement equity comparables presented by the parties have varying degrees of similarity to the subject dwelling. In its analysis, the Board has given greatest weight to the appellant's improvement comparables and the Board has given slightly lesser weight to the board of review improvement comparables, as these comparables are newer homes which are each 18 years old as compared to the subject dwelling that is 23 years old. Given the age differences, downward adjustments to the board of review comparables would be appropriate to make them more equivalent to the subject in the characteristic of age. On the

other hand, the subject dwelling has an inground swimming pool feature which has not been identified as a characteristic of any of the comparables presented by the parties, suggesting upward adjustments to each of the best improvement comparables would be necessary to make them more equivalent to the subject. These five best comparables have improvement assessments ranging from \$94,040 to \$145,240 or from \$38.49 to \$58.28 per square foot of living area. The subject's improvement assessment of \$134,430 or \$52.74 per square foot of living area falls within the broad range established by the five best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis and when giving due consideration to the subject's pool amenity, which is not a feature of any of the comparable properties.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best improvement equity comparables in the record when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's improvement assessment is not warranted.

In conclusion, the Board finds no reductions for lack of assessment equity are warranted as to either the land or the improvement assessment of the subject property.

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: _____

C E R T I F I C A T I O N

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:

January 20, 2026



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

Knox Brent & Jeralyn Trust
1712 Clover Ridge
Columbia, IL 62236

COUNTY

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