



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

APPELLANT: Terry Davis, Jr.  
DOCKET NO.: 07-04907.001-R-1  
PARCEL NO.: 08-30-136-065-000

The parties of record before the Property Tax Appeal Board are Terry Davis, Jr., the appellant; and the Monroe County Board of Review.

Based on the facts and exhibits presented, 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: \$13,560  
IMPR.: \$53,340  
TOTAL: \$66,900**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a .21 acre parcel improved with a one-story single family dwelling with 1,524 square feet of living area. The dwelling was constructed in 1999 and has a brick and vinyl exterior. Features of the property include central air conditioning, a full finished basement, a fireplace, a 506 square foot attached garage, a 224 square foot wooden deck and a 144 square foot patio. The property is located in Waterloo, Monroe County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted an assessment grid analysis using four comparables as well as copies of photographs of the subject and the comparables. The comparables were located in close proximity to the subject in Waterloo and were improved with one-story dwellings that ranged in size from 1,508 to 1,698 square feet of living area. The dwellings ranged in age from 11 to 21 years old. The appellant described each comparable as having a full basement with two being partially finished. Each comparable also had central air conditioning, a fireplace and an attached garage that ranged in size from 440 to 658 square feet.

These properties had total assessments that ranged from \$59,490 to \$64,140 and improvement assessments that ranged from \$44,120 to \$50,580 or from \$29.26 to \$29.94 per square foot of living area. The subject had an improvement assessment of \$53,340 or \$35.00 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$47,160 or \$30.94 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$66,900 was disclosed. The board of review submitted copies of the property record cards for the subject and the appellant's comparables. The board of review also developed an equity grid analysis using the appellant's comparables and made adjustments for differences between the subject and the comparables. In its written narrative the board of review explained one major adjustment was due to the subject's finished basement whereas only two of the comparables had partial finished basements. Another major adjustment as set forth on the grid analysis was due to the subject's C+5 quality/design whereas each comparable had a C quality/design. There were also adjustments due to the subject having 12 plumbing fixtures whereas the comparables had either 8 or 10 plumbing fixtures. The board of review indicated the subject had a market value as reflected on the property record card of \$200,700. The comparables had market values as reflected on their respective property record cards ranging from \$173,000 to \$192,410. After making adjustments to the comparables to account for differences from the subject, the board of review indicated these properties had adjusted values ranging from \$199,353 to \$204,213. The board of review indicated the average adjusted value for the comparables was \$202,477, which is greater than the market value of the subject and indicates no reduction in the subject's assessment is justified.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The appellant submitted four comparable properties to support the assessment inequity argument. The Board finds the comparable dwellings were from 2 to 12 years older than the subject dwelling, had inferior quality/design grades than the subject, had fewer plumbing fixtures than the subject and none had a full

finished basement as does the subject. These properties had improvement assessments that ranged from \$44,120 to \$50,580 or from \$29.26 to \$29.94 per square foot of living area. The subject has an improvement assessment of \$53,340 or \$35.00 per square foot of living area, which is greater than the comparables but justified based on the home's superior characteristics. The Board finds the appellant did not demonstrate with clear and convincing evidence that the subject improvement was being inequitably assessed.

Based on this record the Board finds the assessment of the subject property as established by the board of review is correct.

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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn R. Lerski*

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: May 21, 2010

*Allen Castrovillari*

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 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 the subsequent year 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.

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.