



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

APPELLANT: Steve & Rosalie Spoljaric  
DOCKET NO.: 07-05017.001-R-1  
PARCEL NO.: 09-02-249-051-000

The parties of record before the Property Tax Appeal Board are Steve & Rosalie Spoljaric, the appellants, 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:** \$7,270  
**IMPR.:** \$71,210  
**TOTAL:** \$78,480

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 5-year-old, one-story frame and masonry duplex containing a total of 2,648 square feet of living area. Features include a full unfinished basement, central air conditioning, and an attached one-car garage for each unit. The property is located in Valmeyer, Monroe County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellants submitted two comparable sales. The comparables consist of one-story frame and masonry dwellings that were 14 and 15 years old, respectively. Given the manner in which the grid analysis was completed, it appears that the analysis was for each duplex unit. Therefore, the Board finds that the dwellings contain 2,070 and 2,716 square feet of living area, respectively. Each duplex features a full basement, one of which is ½-finished. Each has central air conditioning and a one-car garage. The comparables sold in November 2007 and June 2008 for prices of \$189,900 and \$219,900 or \$80.96 and \$91.74 per square foot of living area including land. Based on

this evidence, the appellants requested a reduction in the subject's total assessment to \$63,300 or a market value of approximately \$189,900 or \$71.71 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$78,480 was disclosed. The subject's assessment reflects an estimated market value of \$235,888 or \$89.08 per square foot of living area including land using Monroe County's 2008 three-year median level of assessments of 33.27%.

In response to the appellants' evidence, the board of review in a letter noted that the appellants' suggested comparables were twice as old as the subject dwelling and therefore, these are not comparable properties.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 this appeal. The Board further finds no reduction in the subject's assessment is warranted.

The appellants argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds the appellants have not overcome this burden.

The record contains two suggested comparable sales for the Board's consideration presented by the appellants. Pursuant to the Official Rules of the Property Tax Appeal Board, "proof of the market value of the subject property may consist of the following: . . . (4) documentation of not fewer than three recent sales of suggested comparables . . . ." [Emphasis added] (86 Ill.Admin.Code Sec. 1910.65(c)(4)). Moreover, the two sales presented by the appellants sold for prices of \$80.96 and \$91.74 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$235,888 or \$89.08 per square foot of living area including land, which is within the two comparable sales on a per-square-foot basis. Additionally, the Board finds the subject is significantly newer than either of the comparables suggesting that it could have a higher value. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted on this record.

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

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: December 23, 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.