FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Daniel and Tina Poettker
DOCKET NO.: 07-05093.001-R-1
PARCEL NO.: 08-08-166-031-000

The parties of record before the Property Tax Appeal Board are Daniel and Tina Poettker, the appellants, and the Monroe County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds ***a reduction*** 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:	$9,896
IMPR.:	$90,720
TOTAL:	$100,616

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 3.14-acres is improved with a one-story single-family dwelling of frame and masonry construction containing 2,537 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full basement which is partially finished, central air conditioning, and a 600 square foot garage. The property is located in Waterloo, Monroe County.

The appellants' appeal is based on unequal treatment in the assessment process. In support of the inequity argument, the appellants submitted two separate grids to address the land and improvement inequity claims separately along with a letter further addressing their claims.

In the land inequity grid, the appellants presented information on three comparable properties located from 1.99 to 9-miles from the subject. The comparable parcels range in size from 5.8 to 6.8-acres of land area. The comparables have land assessments ranging from $18,840 to $20,300 or from $2,985 to $3,248 per acre

of land. The appellants assert that land comparable #1 is "surrounded by properties with similar or better quality as our subdivision." The other two comparables are said to be in subdivisions that "according to the assessor's office, are in the same classification as Rolling Meadows (the subject's subdivision)." Appellants further contend that all of the land comparables have a lake or pond and two have mature trees on the property, similar to the subject. The subject has a land assessment of $25,080 or $7,987 per acre. Based on this data, the appellants requested a land assessment reduction to $9,896 or $3,152 per acre.

In the improvement inequity grid, the appellants presented three comparables said to be from .20 to 9.29-miles from the subject. Comparables #1 and #3 are said to be in the subject's subdivision. Appellants contend that comparable #2 is in a subdivision that "according to the assessor's office, is in the same classification as the Rolling Meadows subdivision." The comparable dwellings are described as one-story brick or frame and brick construction that range in age from 10 to 16 years old. The dwellings range in size from 2,076 to 2,309 square feet of living area and each has a full basement, central air conditioning, one or three fireplaces, and a garage ranging in size from 506 to 648 square feet of building area. These comparables have improvement assessments ranging from $67,500 to $73,090 or from $30.38 to $32.51 per square foot of living area. The subject's improvement assessment is $90,720 or $35.76 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to $79,966 or $31.52 per square foot of living area.

As a final argument, the appellants contend that the subject property's 2007 assessment was 47% greater than the property's 2006 assessment despite reports of decreasing average home prices. (See attached 2007 Illinois Association of Realtors Sales by County with Monroe County home prices decreasing on average by 5.1%).

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $115,800 was disclosed. In a two-page letter, the board of review noted that the appellants presented land comparables that were about twice as large as the subject property. The board of review presented no other data to address the appellants' land inequity argument. As to the improvement inequity argument, the board of review presented the same three comparables utilized by the appellants with adjustments made for quality/design, "miscellaneous," size, garage size, plumbing fixtures, fireplaces, masonry, and "depreciation." Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 a reduction in the subject's assessment is warranted.

The appellants contend unequal treatment in the subject's land and improvement assessments 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 assessment valuations 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 the appellants have met this burden as to the land inequity argument, but have not met this burden as to the improvement inequity argument.

As to the land inequity argument, the appellants provided data regarding both parcel size and land assessments for three suggested comparables. The Monroe County Board of Review provided no comparable land data to support the land assessment of the subject property. To analyze the equity of the subject's land assessment, the board of review must submit sufficient information on comparable parcels to allow analysis of the similarity or dissimilarity of the properties in terms of size and other features where applicable such as view, lakes and/or river frontage. The board of review simply failed to provide size details of the comparable parcels for the Property Tax Appeal Board to analyze the correctness or incorrectness of the subject's land assessment. The only response of the board of review to the appellants' land inequity argument concerned the size of the comparable parcels presented by the appellants. While the Property Tax Appeal Board recognizes the land size disparity, in the absence of substantive evidence to demonstrate uniformity of the subject's land assessment, the Property Tax Appeal Board finds that a reduction in the land assessment of the subject property is warranted based on this record. The Board finds appellants' comparables had land assessments from $2,985 to $3,248 per acre of land. The subject has a land assessment of $25,080 or $7,987 per acre of land area, which is higher than the land comparables in this record on a per-acre basis. In the absence of data from the board of review to refute the appellants' land inequity data, the Board finds that the appellants have established that the subject parcel is inequitably assessed and a reduction is warranted.

As to the improvement inequity argument, the Property Tax Appeal Board finds that the parties have presented three suggested equity comparables. The Board has given no weight to the adjustments presented by the board of review as there was no support or explanation as to the basis for those adjustment amounts. Each of the comparable dwellings is at least twice as old as the subject dwelling. The comparables had improvement assessments that ranged from $30.38 to $32.51 per square foot of living area. The subject's improvement assessment of $35.76 per square foot of living area is above this range, but the subject

is larger in size, has superior features and also is five years newer than the most similar comparable in age. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's improvement assessment is not warranted.

The appellants also argued that the subject's assessment was inequitable because of the percentage increase in its assessment from 2006 to 2007 in light of the housing market. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments. Moreover, there was inadequate specific market evidence to show that the subject property was overvalued.

For the foregoing reasons, the Board finds that the appellants have proven by clear and convincing evidence that the subject's land is inequitably assessed. The Board finds the appellants have not proven by clear and convincing evidence that the subject's improvements are inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's land assessment is incorrect and a reduction is warranted. The Property Tax Appeal Board also finds that the subject's improvement assessment as established by the board of review is correct and no reduction 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.

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 21, 2011

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.