



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

APPELLANT: Michael & Nicole Hanks
DOCKET NO.: 07-05441.001-R-1
PARCEL NO.: 11-11-300-007-000

The parties of record before the Property Tax Appeal Board are Michael & Nicole Hanks, 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: \$12,710
IMPR.: \$56,630
TOTAL: \$69,340**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame and masonry dwelling containing 2,178 square feet of living area that was built in 2004. Amenities include an unfinished basement, a fireplace, central air conditioning and an attached garage that has 1,140 square feet.

The appellants submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity as the basis of the appeal. In support of the inequity claim, the appellants submitted a letter explaining the appeal and an appraisal of a neighboring property located across the street from the subject. This one comparable is the main focus of the inequity claim. This comparable consists of a one-story frame and masonry dwelling that was built in 2005. The dwelling has an unfinished walkout basement, central air conditioning, a fireplace, and a three car garage with 1,180 square feet. The dwelling contains 2,224 square feet of living area and has an improvement assessment of

\$58,810 or \$26.13 per square foot of living area. The subject property has an improvement assessment of \$70,600 or \$32.42 per square foot of living area.

The appellants' letter explained that the subject property and the comparable are very similar because both homes were constructed by the same builder using the same blueprints. However, the appellants argued the comparable is somewhat superior to the subject due to its one year newer age, walkout basement, atrium staircase, and side entry garage. The appellants indicated that the appellants and the owners of the comparable both appealed their 2007 assessments to the Monroe County Board of Review. The owners of the comparable property used an appraisal as evidence of value. The appraisal estimated the comparable property submitted by the appellants had an estimated market value of \$212,000 as February 27, 2008. After the local hearing, the board of review reduced the assessment of the comparable to \$70,670, which reflects a fair market value of \$212,000. The appellants argued they used the same three comparable sales contained within the aforementioned appraisal at the board of review hearing, but the subject's assessment was only reduced from \$88,670 to \$83,310. The appellants argued that without question, the subject property would sell for substantially less than the comparable. Based on this evidence, the appellants requested reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$83,310 was disclosed. In support of the subject's assessment, the board of review submitted a letter in response to the appeal and an analysis of four suggested comparables, including the one equity comparable submitted by the appellants. Three of the comparables were also included in the appraisal of the neighboring comparable property submitted by the appellants.

The comparables consist of one or one and one-half story frame dwellings that were built from 2002 to 2007. The comparables have garages that contain from 400 to 1,180 square feet, 8 to 12 plumbing fixtures and one fireplace. Three comparables have predominantly full basements and one comparable has a concrete slab foundation. The dwellings contain from 1,544 to 2,436 square feet of living area. No other descriptive information was provided. The comparables have total assessments that reflect estimated market values ranging from \$157,670 to \$235,170. After adjusting the comparables using cost based data for differences to the subject in quality/design, dwelling size, plumbing fixtures, fireplaces, neighborhood factor, and basement area, the comparables had adjusted estimated market value assessments ranging from \$172,845 to \$276,832 or an average estimated market value of \$241,290. The board of review indicated the average adjusted estimated market value of the comparables is \$8,638 lower than the subject's estimated market value as reflected by its assessment.

The comparables submitted by the board of review have improvement assessments ranging from \$52,280 to \$65,750 or from \$25.90 to \$35.86 per square foot of living area. The subject property has an improvement assessment of \$70,600 or \$32.42 per square foot of living area.

Based on the evidence submitted, the board of review offered to reduce the subject's assessment to \$80,430, which reflects a fair market value of \$241,290.

The appellants were notified of this suggested assessment and given thirty (30) days to respond if the offer was not acceptable. The appellants responded to the Property Tax Appeal Board by the established deadline rejecting the proposed 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 a reduction in the subject's improvement assessment is warranted.

The appellants argued unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 overcome this burden.

The parties submitted four suggested comparables for the Board's consideration. One comparable is common to both parties. The Board gave less weight to one comparable submitted by the board of review due to its considerably smaller dwelling size when compared to the subject. The Board finds the remaining comparables are most similar when compared to the subject in age, size, style and amenities. They have improvement assessments ranging from \$52,280 to \$65,750 or from \$25.90 to \$26.99 per square foot of living area. The subject property has an improvement assessment of \$70,600 or \$32.42 per square foot of living area, which falls above the range of most similar comparables. After considering the logical adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment excessive and a 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.

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: March 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.