

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert & Joyce Downey
DOCKET NO.: 07-05876.001-R-1
PARCEL NO.: 07-12-349-211-000

The parties of record before the Property Tax Appeal Board are Robert and Joyce Downey, the appellants; and the Monroe County Board of Review.

The subject property consists of a one-story single family dwelling with 2,150 square feet of living area. The dwelling is 5 years old with features that include a full basement that is partially finished, central air conditioning, a fireplace and a two-car attached garage. The property is located in Waterloo, Monroe County.

The appellants contend assessment inequity as the basis of the appeal. The appellants submitted information on three comparable properties described as one-story dwellings that range in size from 2,162 to 2,206 square feet of living area. The comparable dwellings are 4 and 7 years old. Two of the comparables have full basements, each comparable has a fireplace, each comparable has central air conditioning and the comparables have attached garages ranging in size from 484 to 862 square feet. According to the appellants the comparables have improvement assessments ranging from \$57,051 to \$59,590 or from \$26.17 to \$27.21 per square foot of living area. The subject's improvement assessment is \$62,310 or \$28.88 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$51,400 or \$23.91 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$78,310 was disclosed. The board of review presented an analysis of the appellants' comparables making adjustments for differences from the subject property. In comparing the properties the board of review converted the assessments to market value and then made adjustments for different features such as land area, garage size, plumbing fixtures, finished basement area and size. Based on its analysis, the board of review indicated the appellant's

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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:	\$	16,000
IMPR.:	\$	62,310
TOTAL:	\$	78,310

Subject only to the State multiplier as applicable.

comparables had adjusted values ranging from \$236,371 to \$237,164.

The board of review submitted three additional comparables improved with one-story dwellings ranging in size from 1,883 to 1,943 square feet of living area. The dwellings were constructed in 2002 and 2003. The board of review presented an analysis of the comparables making adjustments for differences from the subject property. In comparing the properties the board of review converted the assessments to market value and then made adjustments for different features such as land area, garage size, plumbing fixtures, finished basement area and size. Based on its analysis the board of review indicated its comparables had adjusted values ranging from \$230,560 to \$243,765.

Based on this evidence the board of review concluded the subject had a total market value of \$234,930 and an assessment of \$78,310.

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 not warranted.

The appellants contend unequal treatment in the subject's improvement assessment 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). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds the comparables submitted by the both parties were generally similar to the subject in size, style, age and features. The Board finds the board of review's analysis of the comparables wherein it made adjustments to account for differences from the subject demonstrates the subject is equitably assessed. The subject's assessment reflects a market value of \$234,930. After converting the assessments to market value and making adjustments for differences from the subject, the comparables submitted by the parties had adjusted values ranging from \$230,560 to \$243,765. The subject's assessment reflects a market value within the range established by these properties. 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 assessment is not warranted.

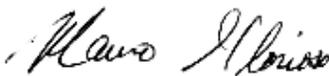
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: August 24, 2009



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.