



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

APPELLANT: Dennis Dohrman  
DOCKET NO.: 09-05776.001-R-1  
PARCEL NO.: 04-22-349-008-000

The parties of record before the Property Tax Appeal Board are Dennis Dohrman, the appellant; 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:** \$10,830  
**IMPR.:** \$42,170  
**TOTAL:** \$53,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling containing 1,344 square feet of living area that was built in 1957. Amenities include a full basement with 1,000 square feet of finished area, central air conditioning and a 1,120 square foot garage. The subject property is located in Monroe County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this contention, the appellant submitted property record cards and a spreadsheet detailing three comparable sales located within one mile from the subject. The comparables consist of one-story frame or masonry dwellings that were built from 1950 to 1957. The comparables have full basements with finished areas that range in size from 144 to 560 square feet. Other features include central air conditioning and garages ranging in size from 308 to 352 square feet. The dwellings range in size from 1,040 to 1,242 square feet of living area. The subject or comparables lot sizes were not disclosed. The comparables sold from March 2008 to April 2009 for sale prices ranging from \$139,000 to \$141,500 or from \$112.72 to \$133.65 per

square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$67,670 was disclosed. The subject's assessment reflects an estimated market value of \$216,752 or \$161.27 per square foot of living area including land using Monroe County's 2009 three-year median level of assessments of 31.22% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted a spreadsheet detailing the same three comparable sales that were submitted by the appellant. The board of review adjusted the comparables for differences to the subject in dwelling size, garages size, exterior construction, plumbing fixtures and depreciation. Adjustments were also made for land assessment differences and "miscellaneous" items. However the land sizes for the subject and comparables were not disclosed nor was there any explanation concerning as to what comprises the "miscellaneous" items. The adjustments ranged from \$82,498 to \$98,002, which resulted in adjusted sale prices ranging from \$222,498 to \$239,502 or from \$179.15 to \$217.34 per square foot of living area including land. The board of review provided no evidence or explanation as to the source or calculation for the adjustments amounts. The board of review argued the average adjusted sale price for the comparables is \$203.44 per square foot of living area including land, which supports the subject's assessed valuation. 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 Property Tax Appeal Board further finds a reduction in the subject property's assessment is warranted.

The appellant 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 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). The Board finds the appellant has overcome this burden.

The Property Tax Appeal Board finds the parties submitted three suggested comparable sales for consideration. The Property Tax Appeal Board finds the three comparable sales were similar to the subject in location, design, age, size, and most features. The comparables sold from March 2008 to April 2009 for sale prices ranging from \$139,000 to \$141,500 or from \$112.72 to \$133.65 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$216,752 or

\$161.27 per square foot of living area including land. The Board finds the subject's estimated market value as reflected by its assessment is considerably higher than the most similar comparable sales contained in this record. After considering logical adjustments to these comparables for any differences when compared to the subject, the Board finds the subject's assessed valuation is excessive.

As a final point, the Property Tax Appeal Board gave no weight to adjustments made to the comparables for, in some instances, minor differences when compared to the subject by the board of review. The adjusted sale prices are from 59% to 62.9% higher than their actual sales prices. The Board finds the comparables' adjusted sale prices as provided by the board of review are not reasonable or supported by this record. The Board finds the board of review provided no evidence or explanation as to the methodology, source or calculation of the adjustments amounts or any evidence showing the market supports such large adjustment amounts.

Based on this analysis, the Property Tax Appeal Board finds the appellant has demonstrated the subject property is overvalued by a preponderance of the evidence. Therefore, the Property Tax Appeal Board finds the subject's assessment as established by the Monroe County Board of Review is 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: November 30, 2012

*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.