



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

APPELLANT: Lester B. Downing
DOCKET NO.: 10-04180.001-F-1
PARCEL NO.: 15-15-200-005-000

The parties of record before the Property Tax Appeal Board are Lester B. Downing, the appellant, 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:

F/Land:	\$51
Homesite:	\$9,540
Residence:	\$59,670
Outbuildings:	\$730
TOTAL:	\$69,991

Subject only to the State multiplier as applicable.

ANALYSIS

The subject homesite is improved with a 1.5-story dwelling of cedar exterior construction containing 2,026 square feet of living area. The dwelling was constructed in 1999. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 624 square foot garage. The property is located in Fults, Township 04S, Monroe County.

The appellant's appeal is based on assessment equity with regard to the subject residence. No dispute was raised concerning the farmland, homesite and/or outbuilding assessments of this property. In support of the inequity argument regarding the residence, the appellant submitted information on three comparable properties located on the same street as the subject and within $\frac{1}{4}$ mile of the subject. The comparables are improved with 1-story dwellings of frame construction that range in size from 1,472 to 2,061 square feet of living area. The dwellings range in age from 8 to 13 years old. Features of the comparables include a full unfinished basement and central air conditioning. Two comparables have one and two fireplaces respectively. Two of the comparables have a garage of 576 and 596 square feet of building area respectively. The comparables have improvement assessments ranging from \$43,770 to \$59,870 or from \$29.05 to

\$31.34 per square foot of living area. The subject's improvement assessment is \$59,670 or \$29.45 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's residential improvement assessment to \$44,050 or \$21.74 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of \$69,991 was disclosed. The board of review presented descriptions and assessment information on three comparable properties along with a letter, property record cards and color photographs of the subject and comparables presented and a map depicting the proximity of these comparables to the subject.

The comparable properties are located from 1 to 4 miles from the subject. The properties are improved with 1.5-story dwellings of frame or frame and masonry construction that range in size from 1,882 to 2,150 square feet of living area. The dwellings were constructed from 1990 to 1999 and thus range in age from 12 to 21 years old. Features of the comparables include a basement, one of which is partially finished. Each comparable has central air conditioning. Two comparables have a fireplace and two comparables have garages of 576 and 624 square feet of building area, respectively. These properties have improvement assessments ranging from \$56,420 to \$75,210 or from \$27.62 to \$35.44 per square foot of living area. 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 a reduction in the subject's assessment is not warranted.

The appellant contends 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 appellant has not met this burden.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparables #1 and #3 as each of these homes is substantially smaller than the subject dwelling. The Board finds the remaining four comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's

analysis. These comparables had improvement assessments that ranged from \$56,420 to \$75,210 or from \$27.62 to \$35.44 per square foot of living area. The subject's improvement assessment of \$59,670 or \$29.45 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties contained in the record.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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: July 19, 2013

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.