



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

APPELLANT: Daniel Brutton
DOCKET NO.: 10-04197.001-R-1
PARCEL NO.: 04-16-265-013-000

The parties of record before the Property Tax Appeal Board are Daniel Brutton, 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: \$6,630
IMPR.: \$39,790
TOTAL: \$46,420

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1.5-story dwelling of frame construction containing 1,205 square feet of living area. The dwelling was constructed in 1948. Features of the home include a full basement which is partially finished, central air conditioning and a fireplace. The property has a 19,875 square foot site and is located in Columbia, Monroe County.

The appellant's appeal is based on overvaluation along with a brief noting that the subject's assessment increased by 23% from the prior year after the board of review's decision despite that "property values nationwide have fallen."

In support of the overvaluation argument, the appellant submitted information on three comparable sales. The appellant noted that each of these properties has the superior feature of off-street parking and a garage which are not enjoyed by the subject "due to lack of easement for an alley behind my property and utilities located in the one spot" where a driveway could be installed. Due to this lack of parking, the appellant contends the property is overvalued based on its assessment. The comparables are described as 1-story or 1.5-story dwellings of masonry or frame construction that range in size from 1,130 to 1,176 square feet of living area. The dwellings range in age from 61 to 71 years old. Each comparable is located either ½-mile or ¾-mile from the

subject property. Features of the comparables include a full basement, central air conditioning and a garage ranging in size from 240 to 396 square feet of building area. One of the comparables also has a fireplace. The comparables have sites ranging in size from 22,500 to 39,619 square feet of land area. The comparables sold from April to September 2008 for prices ranging from \$100,000 to \$150,000 or from \$88.50 to \$130.21 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$46,420 which would reflect a market value of approximately \$139,274 or \$115.58 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$51,840 was disclosed. The subject's assessment reflects a market value of \$167,064 or \$138.64 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for Monroe County of 31.03% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

The board of review presented information on three comparable sales located either .5 or 1-mile from the subject property. The subject and comparables were said be in an "older part of town." The comparables consist of 1-story or 1.5-story dwellings of masonry or frame construction that range in size from 896 to 1,312 square feet of living area. The dwellings range in age from 64 to 71 years old. Features of the comparables include a full unfinished basement, central air conditioning and two of the comparables each have a one-car garage. The comparables sold from October 2009 to June 2011 for prices ranging from \$85,000 to \$131,450 or from \$64.79 to \$146.71 per square foot of living area, including land. 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 warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property 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 (3rd Dist. 2002); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board has given little weight to the appellant's argument regarding the percentage increase in the subject's assessment

from one assessment year to the next. The Board finds this type of argument is not an accurate measurement or a persuasive indicator to demonstrate that an assessment is in error. 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 and/or overvalued. Furthermore, 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.

As to the overvaluation argument, the parties submitted a total of six sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #3 as these homes are substantially smaller than the subject dwelling. The Board finds the appellant's comparables along with board of review comparable #2 are most similar to the subject in location, size, style, exterior construction, features and/or age. In addition, board of review's comparable #2 sold most proximate in time to the assessment date at issue of January 1, 2010. Due to their similarities to the subject, these four comparables received the most weight in the Board's analysis. These comparables sold for prices ranging from \$85,000 to \$150,000 or from \$64.79 to \$130.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$167,064 or \$138.64 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. While the subject enjoys a partially finished basement which is not present on the comparables, as previously noted by the appellant the comparables enjoy a garage amenity which is not present on the subject property. Based on this record, the Board finds the appellant did demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment in accordance with the appellant's request is 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.



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: July 19, 2013



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.