



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

APPELLANT: Michael & Nicole Hanks  
DOCKET NO.: 10-04199.001-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 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:** \$13,200  
**IMPR.:** \$66,540  
**TOTAL:** \$79,740

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame construction containing 2,178 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning and a garage of 1,140 square feet of building area. The property has a 3.03-acre site and is located in Waterloo, Township 03S, Monroe County.

The appellants' appeal is based on assessment equity and includes a brief wherein the appellants outlined additional arguments.<sup>1</sup> In the brief, the appellants assert that comparable #1 is most similar to the subject having been constructed by the same builder from the same blueprints although the comparable is one year newer and enjoys a walkout basement on a larger 5+-acre wooded parcel located on a lake.

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<sup>1</sup> While the appellants also checked "comparable sales" as a basis of the appeal, the appellants did not complete Section V of the appeal petition with any of the assessment or sales data. Rather, the appellants attached copies of the property record cards for three suggested comparables. A review of those records reveals two comparables sold in January and April 2007 for \$217,000 and \$183,900. As indicated in the Board's rules, not fewer than three recent sales are necessary to establish a market value claim. (86 Ill.Admin.Code §1910.65(c)(4)). As additional evidence, the appellants submitted an appraisal of their comparable #1 which opined an estimated market value for that property as of February 27, 2008 of \$212,000.

Next, the appellants note the subject property was the subject matter of an appeal known as Docket Number 07-05441.001-R-1 wherein the subject's assessment was reduced to \$69,340. Additionally, the subject was also the subject matter of an appeal known as Docket Number 08-05268.001-R-1 wherein the subject's assessment was reduced to \$66,500. However, since the 2008 decision, the subject's assessment has increased by 20% despite the lack of any additions or other improvements to the property according to the appellants. In comparison, the three comparables set forth in this appeal have seen either no change, .3% increase or 22% decreases in their respective assessments.

As noted above, the appellants submitted copies of property record cards for three properties. Based on the data derived from those records, the comparables are improved with either one-story or 1.5-story dwellings of frame construction that range in size from 1,261 to 2,224 square feet of living area. The dwellings were constructed from 2002 to 2006. Features of the comparables include a full basement, one of which is also walkout-style, central air conditioning, at least one fireplace and a garage ranging in size from 400 to 1,180 square feet of building area. The comparables have improvement assessments ranging from \$42,200 to \$58,870 or from \$26.47 to \$43.88 per square foot of living area. The subject's improvement assessment is \$66,540 or \$30.55 per square foot of living area.

The property record cards fail to reveal the specific lot sizes of these comparable parcels. The land assessments range from \$10,740 to \$15,340. The subject has a land assessment of \$13,200.

Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$11,500 and a reduction in the subject's improvement assessment to \$55,000 or \$25.25 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$79,740 was disclosed. In support of the subject's land and improvement assessments, the board of review presented a grid analysis of three equity comparables along with a letter, copies of the applicable property record cards with color photographs and a map depicting the location of the subject and the board of review's comparables.

The comparable properties are located either 3 or 3.5-miles from the subject. The parcels range in size from 7.38 to 35.33-acres of land area. Each parcel is improved with a one-story dwelling of frame or frame and masonry construction that ranges in size from 1,974 to 2,275 square feet of living area. The dwellings were constructed from 2002 to 2008. Features of the comparables include a full unfinished basement, central air conditioning and a garage ranging in size from 672 to 1,134 square feet of building area. Two of the comparables have a fireplace. These

properties have improvement assessments ranging from \$62,050 to \$86,530 or from \$31.27 to \$38.04 per square foot of living area. These properties have land assessments of \$10,959 or \$11,800.<sup>2</sup>

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 argued in part that the subject's assessment was inequitable because of the percentage increases in its assessment from 2008 to 2010 as compared to the three comparables presented as the appellants' evidence. The Property Tax Appeal Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. 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. Instead, the assessment methodology and actual assessments together with the salient characteristics of the properties must be compared and analyzed to determine whether uniformity of assessments exists. 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. Thus, little weight has been afforded to the appellants' argument as to percentage changes in the subject's assessment from 2008 to 2010.

The appellants contend unequal treatment in the subject's land and improvement assessments 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 appellants have 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 appellants' comparables #2 and #3 as each of these dwellings is substantially smaller than the subject dwelling and therefore dissimilar for

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<sup>2</sup> While the board of review reported comparables #1 and #3 had land assessments of \$12,203 and \$12,204, a review of the underlying property record cards reveals each of these parcels includes a farmland assessment.

purposes of comparison. The Board finds the appellants' comparable #1 and the board of review's comparables are the most similar properties 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 four comparables had improvement assessments that ranged from \$58,870 to \$86,530 or from \$26.47 to \$38.04 per square foot of living area. The subject's improvement assessment of \$66,540 or \$30.55 per square foot of living area falls within the range established by the best comparables in this record.

As to the land inequity argument, the appellants failed to provide sufficient data of lot sizes for an adequate analysis of the inequity claim. In any event, the six comparable parcels have land assessments ranging from \$10,740 to \$15,340. The subject has a land assessment of \$13,200 which falls within the range of the comparable land assessments presented on this record.

Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land and/or improvement assessments were inequitable and a reduction in the subject's land and/or improvement assessments 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.

*Ronald 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.