



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

APPELLANT: Joel Sigman  
DOCKET NO.: 11-05624.001-R-1  
PARCEL NO.: 04-27-302-005-000

The parties of record before the Property Tax Appeal Board are Joel Sigman, 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:** \$20,140  
**IMPR.:** \$107,824  
**TOTAL:** \$127,964

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one and one-half story brick and frame dwelling containing 2,344 square feet of living area. The dwelling is seven years old. Features include an unfinished basement, central air conditioning, a fireplace and an 812 square foot garage. The subject dwelling is situated on a 59,242 square foot lot. The subject property is located in Columbia Township, Monroe County.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property was not equitably assessed. The appellant challenged both subject's land and improvement assessments. In support of the inequity argument, the appellant submitted an analysis of three suggested comparables located from 1 block to two miles from the subject. The comparables are comprised of one and one-half story frame or frame and masonry dwellings that are from 5 to 15 years old. The comparables feature unfinished basements, central air conditioning, one fireplace and garages that range in size from 658 to 954 square feet of living area. The dwellings range in size from 1,652 to 2,444 square feet of living area. The comparables have

improvement assessments ranging from \$83,927 to \$110,590<sup>1</sup> or from \$45.25 to \$52.78 per square foot of living area. The subject has an improvement assessment of \$138,520 or \$59.10 per square foot of living area.

The comparables have sites that range in size from 60,984 to 115,434 square feet of land area and have land assessments ranging from \$13,793 to \$21,163 or from \$.13 to \$.34 per square foot of land area. The subject has a land assessment of \$20,140 or \$.34 per square foot of land area.

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 final assessment of \$158,660 was disclosed. In response to the appeal, the board of review submitted the same three assessment comparables as provided by the appellant. The board of review argued the comparables have an average per square foot of \$49.61 per square foot of living area. Using this average, the board of review requested the subject's improvement assessment be reduced to \$116,286 from \$138,520. The board of review also argued the evidence does not support a reduction in the subject's improvement 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 only the subject's improvement assessment is warranted.

The appellant argued unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The Board finds the appellant has met this burden of proof with respect to the subject's improvement assessment.

With respect to the subject's improvement assessment, the parties submitted the same three assessment comparables. The Board gave less weight to comparable 2 submitted by both parties. This comparable is older in age, smaller in size and is located a considerable distance from the subject. The Board finds the remaining two comparables are more similar to the subject when compared to the subject in location, design, exterior construction, age, size and features. These comparables have

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<sup>1</sup> For some unknown reason, the appellant converted the subject's and comparables' land and improvement assessments into market value form. However, the correct land and improvement assessment were submitted by the board of review.

improvement assessments of \$102,873 and \$110,590 or \$45.25 and \$52.78 per square foot of living area. The subject property has an improvement assessment of \$138,520 or \$59.10 per square foot of living area, which higher than the two most similar comparables contained in this record. After considering any necessary adjustments to the comparable for differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is excessive and a reduction is warranted.

With respect to the subject's land assessment, the record contains land assessment information for three suggested comparables. The Board gave less to comparables 2 and 3 due to their considerably larger land size when compared to the subject. The Board finds the remaining comparable is located in close proximity is more similar to the subject in land area. It has a land assessment of \$20,733 or \$.34 per square foot of land area. The Board finds the subject's land assessment of \$20,140 or \$.34 per square foot of land area is supported. Therefore, no reduction in the subject's land assessment 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: December 20, 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.