



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

APPELLANT: Brad D. & Portia R. Oberkfell  
DOCKET NO.: 11-05626.001-R-1  
PARCEL NO.: 04-09-333-014-000

The parties of record before the Property Tax Appeal Board are Brad D. and Portia R. Oberkfell, the appellants; 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:** \$11,310  
**IMPR.:** \$65,280  
**TOTAL:** \$76,590

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling with brick and vinyl siding exterior construction that has 2,410 square feet of above grade living area. The dwelling is approximately 10 years old. As of the assessment date at issue features of the home included a full unfinished basement, central air conditioning and a two-car attached garage.<sup>1</sup> The property has a 14,360 square foot site and is located in Columbia, Monroe County.

Portia R. Oberkfell appeared before the Property Tax Appeal Board contending overvaluation and assessment inequity with respect to the land assessment as the bases of the appeal. With respect to the land issue, Oberkfell testified there is a water detention area or basin that encompasses a majority of the subject's back yard. She explained that when it rains or snow melts, water from adjacent land drains into the detention area. She further testified that they are trying to sell the property

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<sup>1</sup> During the hearing Portia Oberkfell testified the subject's basement was partially (50%) finished in January 2013.

but potential purchasers lose interest due to the detention area. Oberkfell also explained a neighboring property, identified by parcel number (PIN) 04-09-333-015-000, was also impacted by the same water detention area and had reduced land assessment as the result. The appellant submitted a copy of the comparable's property record card disclosing the neighboring property had an adjustment factor to the land of .85 resulting in an adjusted land value of \$33,920 and a resulting land assessment of \$11,310. The subject property has a land assessment of \$13,300. Oberkfell further testified that the Monroe County Chief County Assessment Officer, Carl Wuertz informed her that the omission of the adjustment was an error and that the subject land was entitled to an adjustment due to the detention area. The appellants submitted a copy of 2012 assessment information for the subject disclosing the property had a land assessment of \$11,310.

In support of overvaluation issue the appellant submitted information on four comparable sales improved with two-story dwellings with vinyl siding or brick and vinyl siding exteriors that ranged in size from 1,877 to 2,484 square feet of above grade living area. The dwellings ranged in age from 8 to 15 years old. The comparables were located from 1.4 to 2 miles from the subject property. Each of the comparables had a full basement with three being walk-out basements, central air conditioning, one fireplace and an attached garage ranging in size from 500 to 800 square feet of building area. The comparables sold from October 2010 to January 2012 for prices ranging from \$145,870 to \$225,000 or from \$90.58 to \$103.81 per square foot of above grade living area, including land. The appellant testified these comparables did not suffer from a detention area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$67,460.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$78,580 was disclosed. The subject's assessment reflects a market value of \$242,530 or \$100.64 per square foot of above grade living area, including land, when using the 2011 three year average median level of assessment for Monroe County of 32.40% as determined by the Illinois Department of Revenue. In support of the assessment the board of review submitted information on three comparable sales improved with two-story dwellings with vinyl, brick or brick and vinyl exteriors that range in size from 1,192 to 1,552 square feet of ground area. The dwellings ranged in age from 3 to 12 years old. The comparables were located from 1.94 to 3.25 miles from the subject property. Each comparable

had a basement, central air conditioning, a fireplace and a garage ranging in size from 440 to 962 square feet of building area. The comparables sold from March 2010 to March 2012 for prices ranging from \$241,000 to \$275,000 or from \$155.28 to \$207.21 per square foot of ground floor living area, including land. The board of review indicated the subject dwelling had 1,346 square feet of ground floor living area. The subject's assessment reflects a market value of \$180.19 per square foot of ground floor living area, including land. The board of review also presented a print-out from the realtor.com website dated July 22, 2013 disclosing the subject property was listed for sale for a price of \$288,900. At the hearing the board of review representative testified the subject property was currently listed for \$279,900. Based on this evidence the board of review indicated on its submission that it would stipulate to a revised assessment of \$84,234.

The board of review representative testified that the subject property's land assessment was currently receiving the adjusted land assessment, which was placed on the property in 2012 and continued in 2013. She further agreed the subject property should have been receiving an adjustment to the land assessment similar to that received by their neighbor. She further confirmed that the .85 adjustment to the neighbor's land value was for the detention area.

She also testified that she disagreed with the appellants' requested building assessment and the three comparables she submitted supported the land assessment. These properties had improvement assessments ranging from \$42.68 to \$58.60 per square foot of ground floor living area. The subject property had an improvement assessment of \$48.50 per square foot of ground floor living area.

In rebuttal Oberkfell testified the subject property was listed for sale in April 2013 for a price of \$299,500. The price was reduced to \$288,900 in June 2013 and reduced again in July 2013 to a price of \$279,900. She testified the Realtor has repeatedly asked to reduce the price to \$239,900 but the appellants do not wish to reduce the price because they want to get a price that would make it worth the time and effort to move. The appellants have not received any offers to purchase the subject property. She testified that the feedback they have received is that the property is over-priced for the area and there is no way they want the property due to the water retention.

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 appellants contend in part unequal treatment in the subject's land 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 met this burden.

The Board finds the appellants submitted evidence that a neighboring property impacted by the same water detention easement as the subject had a land assessment of \$11,310. This property's land assessment was adjusted due to the water detention area. The subject's land assessment was \$13,300 and there was no adjustment due to the water detention area. The appellant also provided testimony that was not refuted that the Chief County Assessment Officer stated the subject land was entitled to an adjustment due to the detention area. Furthermore, the evidence disclosed the 2012 land assessment was \$11,310. Based on this record the Board finds the subject's land assessment should be reduced to \$11,310.

As an alternative argument the appellants contend overvaluation. 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 (3<sup>rd</sup> 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 an additional change to the subject's assessment based on overvaluation is not warranted.

The subject's assessment after making an adjustment to the land assessment for the water detention area totals \$76,590. This total assessment reflects a market value of \$236,389 or \$98.09 per square foot of total living area and \$175.62 per square foot of ground floor living area, including land. This value falls within the range established by the appellants' and the board of

review comparable sales on a per square foot basis. Therefore, the Board finds a change in the subject's assessment based on a market value contention is not justified.

The Board also gives little weight to the listing due to the fact the property was placed on the market approximately 28 months after the assessment date at issue and after the basement had been partially finished.

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.



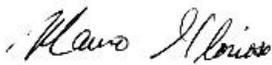
Chairman



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: February 21, 2014



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.