



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

APPELLANT: Robert Diehl
DOCKET NO.: 11-05627.001-F-1
PARCEL NO.: 08-21-200-009-000

The parties of record before the Property Tax Appeal Board are Robert Diehl, 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:

F/Land:	\$326
Homesite:	\$9,380
Residence:	\$156,420
Outbuildings:	\$0
TOTAL:	\$166,126

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part two-story and part one-story brick and frame dwelling with 2,844 square feet of living area. The dwelling is nine years old. Features include a full unfinished basement, central air conditioning, a fireplace and an 840 square foot garage. The subject property is located in Monroe County.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property was inequitably assessed. The appellant challenged the subject's improvement assessment. In support of the inequity argument, the appellant submitted an analysis of three suggested comparables located from 2.5 to 4 miles from the subject. The comparables are comprised of part two-story and part one-story frame and masonry dwellings that are from 4 to 6 years old. Features include full unfinished basements, central air conditioning and garages that range in size from 948 to 1,259 square feet of living area. Comparable 1 has two fireplaces and comparable 2 has one fireplace. The

dwellings range in size from 2,612 to 3,003 square feet of living area and have improvement assessments ranging from \$148,232 to \$163,237 or from \$54.36 to \$56.75 per square foot of living area. The subject has an improvement assessment of \$172,360 or \$60.60 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$100,000 or \$35.61 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 \$182,066 was disclosed. In response to the appeal, the board of review argued the assessment comparables submitted by the appellant have an average improvement assessment of \$55.68 per square foot of living area. Using this average, the board of review requested the subject's improvement assessment be reduced to \$158,353.

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 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.

The appellant submitted three assessment comparables for the Board's consideration. The Board finds the comparables were generally similar when compared to the subject in most respects. These comparables have improvement assessments ranging from \$148,232 to \$163,237 or from \$54.36 to \$56.75 per square foot of living area. The subject property has an improvement assessment of \$172,360 or \$60.60 per square foot of living area, which falls above the range established by the similar comparables contained in this record. After considering any necessary adjustments to the comparables 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.

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: 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.