

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Al DeCastecker
DOCKET NO.: 05-00322.001-R-1
PARCEL NO.: 07/14259

The parties of record before the Property Tax Appeal Board are Al DeCastecker, the appellant; and the Rock Island County Board of Review.

The subject property consists of a one-story frame and brick dwelling containing 2,606 square feet of living area that was built in 2004. Features include an unfinished basement, central air conditioning, a fireplace, and an 860 square foot three-car attached garage. The dwelling is situated on a 28,575 square foot lot.

The appellant appeared before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal. The subject's land assessment was not contested. In support of these claims, the appellant submitted Multiple Listing Sheets (MLS) and a grid analysis detailing four suggested comparables located one or two miles from the subject. The comparables consist of a two-story and three, one-story frame or frame and brick dwellings that were built from 1977 to 2003. The comparables are reported to be situated on lots ranging in size from 12,960 to 37,516 square feet of land area. The appellant indicated comparables 1 through 3 have finished basements while comparable 4 has an unfinished basement. Other amenities include central air conditioning and one or two fireplaces. The appellant did not disclose whether the comparables have garages. Using the MLS data sheets, the appellant indicated the dwellings range in size from 2,170 to 3,142 square feet of living area. They sold between 2003 and 2004 for prices ranging from \$267,500 to \$280,000 or from \$89.09 to \$123.27 per square foot of living area including land.

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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 Rock Island County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	15,765
IMPR.:	\$	86,095
TOTAL:	\$	101,860

Subject only to the State multiplier as applicable.

The comparables reportedly have improvement assessments ranging from \$66,437 to \$80,911 or from \$23.39 to \$30.62 per square foot of living area. The subject property has an improvement assessment of \$86,095 or \$33.04 per square foot of living area. The appellant acknowledged comparables 1 through 3 are older than the subject, but argued they have been updated based on a conversation with a Realtor. Based on this evidence, the appellant requested a reduction in the subject's assessment.

Under cross-examination, the appellant acknowledged the subject property has been listed for sale since 2004 for a listing price of \$359,900.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$101,860 was disclosed. The subject's assessment reflects an estimated market value of \$305,794 or \$117.34 per square foot of living area including land using Rock Island County's 2005 three-year median level of assessments of 33.31%.

The board of review first argued the appellant's comparables are not similar to the subject. The board of review argued the appellant's comparables 1 through 3 are considerably older than the subject and comparable 4 is a two-story dwelling, dissimilar to the subject's one-story design. Furthermore, the board of review argued comparables 1, 3 and 4 have considerably smaller lots when compared to the subject.

In support of the subject's assessment, the board of review submitted an assessment and market analysis of three suggested comparable sales using MLS data. The comparables are located from 5 to 7 miles from the subject. The comparables are reported to be situated on lots ranging in size from 8,950 to 63,598 square feet of land area. The comparables consist of one-story frame or brick and frame dwellings that were built in 2004 or 2005. The comparables have full basements, with two properties containing 800 square feet of finished basement area. Other features include central air conditioning, one fireplace, decks, screened porches, and two or three-car garages ranging in size from 483 to 748 square feet. The dwellings are reported to range in size from 1,977 to 2,374 square feet of living area. They sold from May 2005 to April 2006 for prices ranging from \$318,251 to \$475,000 or from \$153.74 to \$212.15 per square foot of living area including land. Comparables 1 through 3 have improvement assessments ranging from \$85,748 to \$93,795 or from \$37.73 to \$41.89 per square foot of living area.

In further support of the subject's assessment, the board of review called township assessor Brian Morris as a witness. Morris prepared two analyses in support of the subject's

assessment. The first analysis was of the comparables submitted by the appellant. The assessor used property record cards for the descriptive information, which slightly differed from the MLS descriptive data provided by the appellant for items such as proximity, lot size, number of bathrooms, living area, finished basement area, two sale prices, and the improvement assessments for two comparables. In summary, the comparables are located one to four miles from the subject; situated on lots ranging in size from 12,960 to 37,617 square feet of land area; only comparables 2 and 3 have finished basements; attached garages ranging in size from 468 to 907 square feet; and the dwellings range in size from 2,186 to 3,063 square feet of living area. They sold between October 2003 and September 2005 for prices ranging from \$267,500 to \$280,000 or from \$88.15 to \$122.37 per square foot of living area including land. They have improvement assessments ranging from \$66,437 to \$85,838 or from \$27.43 to \$31.66 per square foot of living area.

The second analysis prepared by the township assessor is comprised of four comparables located from across the street to four miles from the subject. The comparables are reported to be situated on lots ranging in size from 12,960 to 39,988 square feet of land area. The comparables consist of one-story frame or brick and frame dwellings that were built from 1991 to 1999. The comparables have full basements, three of which contain from 676 to 1,888 square feet of finished area. Other features include central air conditioning, one fireplace, porches, decks, and attached garages ranging in size from 468 to 792 square feet. The dwellings range in size from 2,159 to 2,530 square feet of living area. They sold from May 2003 to October 2004 for prices ranging from \$267,500 to \$400,000 or from \$122.37 to \$185.27 per square foot of living area including land. They have improvement assessments ranging from \$66,437 to \$101,853 or from \$30.39 to \$47.18 per square foot of living area.

After hearing the testimony 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 no reduction in the subject's assessment is warranted.

The appellant first 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. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The parties submitted 11 assessment comparables for the Board's consideration. The Property Tax Appeal Board placed less weight on all four comparables submitted by the appellant. Three comparables are considerably older in age when compared to the subject while one comparable is of a dissimilar design when compared to the subject. In this same context, the Board gave less weight to three comparables submitted by the board review due to their slightly older age when compared to the subject. The Board finds the remaining four comparables to be most representative of the subject in terms of age, size, design and amenities. These comparables have improvement assessments ranging from \$85,748 to \$101,853 or from \$37.73 to \$47.89 per square foot of living area. The subject property has an improvement assessment of \$86,095 or \$33.04 per square foot of living area. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment falls below the range established by the most similar assessment comparables contained in this record on a proportionate basis. Therefore, the Board finds the subject's improvement assessment is well supported and a no reduction warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

The appellant also argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not overcome this burden and no reduction is warranted.

The parties relied upon a total of 12 suggested comparable sales to support their respective positions regarding the subject's fair market value. Again, the Board gave less weight to all four comparables submitted by the appellant. Three comparables are considerably older in age when compared to the subject while one comparable is of a dissimilar design when compared to the subject. Likewise, the Board gave less weight to three comparables submitted by the board review due to their older age when compared to the subject. Furthermore, four sales occurred in 2003, which are considered less indicative of subject's fair

market value as of January 1, 2005, the assessment date at issue in this appeal.

The Board finds four comparable sales submitted by the board of review to be most representative when compared to the subject in age, size, design, and amenities. They sold for prices ranging from \$318,251 to \$475,000 or from \$153.74 to \$212.15 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$305,794 or \$117.34 per square foot of living area including land, which falls below the range established by the most similar comparable sales contained in the record. Finally, the Board notes the record disclosed the appellant has listed the subject property for sale on the open market for \$359,900, which clearly undermines the appellant's claim the subject property has a fair market value of approximately \$290,000 based on an assessment request of \$96,676. Based on this analysis, the Board finds the subject's assessed valuation is supported and no reduction is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject's assessment as established by the board of review is correct and no 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.



Chairman



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: October 26, 2007



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.