

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael Tarpey
DOCKET NO.: 06-00934.001-R-1
PARCEL NO.: 07/1143

The parties of record before the Property Tax Appeal Board are Michael Tarpey, the appellant, and the Rock Island County Board of Review.

The subject property is improved with a 90-year old, one-story dwelling of frame/stucco construction containing 1,633 square feet of living area. Features of the dwelling include central air conditioning, a fireplace, a full basement of which 120 square feet have been finished, and a two-car garage of 400 square feet of building area. The dwelling also has an unfinished attic of 817 square feet of building area and an enclosed frame porch of 160 square feet. The property is located in Moline, South Moline Township, Illinois.

The appellant appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process as to the improvement. No dispute was raised concerning the land assessment.

In support of the inequity argument, the appellant submitted a grid analysis along with property record cards and color photographs of four suggested comparable properties said to be located within a half block of the subject property; three of the comparables are located on the same street as the subject. The comparables were described as two one-story and two one-and-one-half-story frame or masonry dwellings that were either 66 or 76 years old. Features of the comparables include central air conditioning, a fireplace, basements ranging from 1,158 to 1,550 square feet of building area, and detached garages ranging in size from 299 to 672 square feet of building area. Two comparables also have decks and one comparable, according to the property record card, has an open frame porch of 310 square feet. The comparables range in size from 1,873 to 2,093 square feet of living area and have improvement assessments ranging from \$29,775 to \$32,858 or from \$15.54 to \$16.51 per square foot of living

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

LAND:	\$	7,131
IMPR.:	\$	27,761
TOTAL:	\$	34,892

Subject only to the State multiplier as applicable.

area. The subject's improvement assessment is \$33,473 or \$20.50 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$25,540 or \$15.64 per square foot of living area.

On cross-examination, the board of review established that appellant's comparables 2 and 4, the one-story dwellings, each have finished attic areas of 404 and 579 square feet, respectively. Those attic areas have been included in the total living area square footage for those properties.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$40,604 was disclosed along with a letter from the board's chairman and a grid analysis along with applicable property record cards.

In support of the improvement assessment, the board of review presented descriptions and assessment information in a grid on three comparable properties said to be within three blocks of the subject. The comparables consist of one-story frame or masonry dwellings that were either 66 or 71 years old. None of the comparables has central air conditioning. Two of the comparables have a fireplace. The comparables all have unfinished basements ranging in size from 960 to 1,769 square feet of building area. Each comparable has at least one garage ranging in size from 396 to 1,152 square feet of building area. According to the property record card, comparable 1 has a deck of 340 square feet, not a carport of 340 square feet as set forth in the grid. Also according to the property record cards, each comparable has an unfinished attic ranging in size from 385 to 831 square feet of building area. The dwellings range in size from 1,538 to 1,769 square feet of living area and have improvement assessments ranging from \$32,184 to \$37,988 or from \$19.72 to \$22.39 per square foot of living area.

As to the evidence presented, during the hearing the board of review noted that both parties' comparables were all fairly similar in age for quality purposes. The board of review also noted that as to appellant's comparable 4, brick exterior construction may or may not be assessed more than frame exterior construction.

The letter from the board of review chairman submitted as documentary evidence addressed whether appellant's comparables were similar to the subject in size and/or design. As to appellant's comparables, the board of review argued that only "main floor" square footage should be compared thus removing any finished attic and/or half-story living areas from appellant's four comparables. In this regard, appellant's suggested comparables would range in "main floor" area size from 1,294 to 1,550 square feet of building area. The board of review then also argued applying this "main floor" area square footage to the improvement assessments of appellant's comparables would result in improvement assessments ranging from \$20.99 to \$23.55 per square foot of "main floor" living area. Based on this analysis,

the subject's one-story living area of 1,633 square feet with an improvement assessment of \$20.50 is below the range of the appellant's own comparables.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal at the hearing, appellant contested the description of the location of the board of review's comparables in relationship to the subject. To support this argument, appellant produced at hearing an aerial map depicting the location of the subject and the board of review's three comparable properties (Appellant's Ex. 1). The board of review objected to the presentation of the map as being irrelevant. The Property Tax Appeal Board overrules that objection. Moreover, without a dispute as to the accuracy of the aerial photograph depicting the locations of the subject and board's comparables, the Property Tax Appeal Board is entitled to take judicial notice of a matter of common knowledge, such as distances, as depicted in the photograph. Appellant asserted board of review comparable 1 was a substantial distance from the subject property.

Furthermore based on the aerial photograph, appellant argued that board of review comparables 2 and 3 were located on cul-de-sacs and in secluded areas which would have an impact on their respective market values.

Appellant also sought to present at hearing photographs of the board of review's comparables to establish that the properties were not similar to the subject. However, having not filed rebuttal evidence as provided for under the Official Rules of the Property Tax Appeal Board, the appellant was foreclosed from presenting this rebuttal evidence at the time of hearing. (86 Ill. Admin. Code, Secs. 1910.66 and 1910.67(k)).

After hearing the testimony and reviewing the record, 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 appellant contends unequal treatment in the subject's improvement 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Property Tax Appeal Board rejects the argument of the board of review to compare the appellant's suggested comparables on the basis of "main floor" square footage. The Board will only consider this argument of the board of review to the extent that it challenges the similarity in size and/or design of the appellant's suggested comparables to the subject property. The

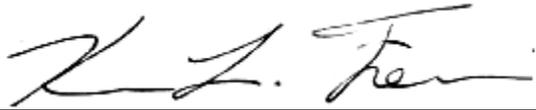
Board specifically rejects the attempt to re-calculate the improvements without all of the living area square footage. The Board finds this suggestion by the board of review is not a valid method of comparison.

The parties submitted a total of seven comparable properties for the Board's consideration. The Board has given less weight to the board of review's comparables; as to comparable 1, the Board finds the differences in basement size and garage amenities make it not comparable to the subject. The Board also finds that as to location and lack of central air conditioning, all three of the comparables suggested by the board of review lack similarity to the subject and have been given less weight in the Board's analysis for these reasons.

The Board finds the four comparables submitted by the appellant to be most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$15.54 to \$16.51 per square foot of living area. The subject's improvement assessment of \$20.50 per square foot of living area is above the range of the most similar comparables in this record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is excessive and a reduction in the subject's 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.

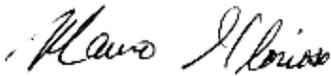
Chairman



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: April 24, 2009



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.