

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Nalevanko Enterprises, Inc.
DOCKET NO.: 06-01014.001-R-1
PARCEL NO.: 11/65-2

The parties of record before the Property Tax Appeal Board are Nalevanko Enterprises, Inc., the appellant, by attorney Mark D. Churchill of Churchill & Churchill, P.C., in Moline, and the Rock Island County Board of Review.

The subject property consists of irregularly-shaped, 1.354-acre parcel improved with a one-story dwelling that contains 1,024 square feet of living area. The subject is located at the intersection of Milan Beltway and Knoxville Road in Milan, Blackhawk Township, Rock Island County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land assessment as the basis of the appeal. The subject's improvement assessment was not contested. In support of the land inequity argument, the appellant submitted three residential land comparables located near the subject on Knoxville Road. The appellant also submitted a plat map of the area around the subject that depicts the locations of the subject, the appellant's comparables and the board of review's commercial comparables. The comparables contain 1.0 acre or 2.29 acres and have land assessments of \$4,910 or \$8,543, or \$0.09 or \$0.11 per square foot of land area. The subject has a land assessment of \$13,423 or \$0.23 per square foot of land area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$21,235.

During the hearing, appellant Ron Nalevanko testified most of the subject parcel is unusable because of its shape and rolling topography. The appellant further testified residential land values in the subject's area are declining, but he acknowledged he had submitted no evidence documenting this claim. The

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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:	\$	13,423
IMPR.:	\$	16,185
TOTAL:	\$	29,608

Subject only to the State multiplier as applicable.

appellant also challenged the board of review's assertion that commercial development approximately one mile north of the subject justified the board's consideration of the subject to be more valuable for commercial development than for residential land. The witness testified a new bridge on Milan Beltway was expected to generate significantly more traffic and lead to increased commercial development, but that traffic has not increased to the level expected. Finally, the appellant testified the subject is still zoned as residential property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$29,608 was disclosed. In support of the subject's assessment, the board of review first submitted a grid analysis of four comparable properties improved with one-story frame dwellings. The board of review also submitted a plat map of the subject's neighborhood. The comparable lots range in size from 7,000 to 46,166 square feet and had land assessments ranging from \$3,496 to \$6,012 or from \$0.13 to \$0.62 per square foot of land area. The comparable dwellings range in size from 830 to 1,080 square feet of living area and had improvement assessments ranging from \$21.00 to \$28.47 per square foot of living area.

The board of review submitted a second grid as its Exhibit 1, which displays information on six additional residential comparables. The comparable lots, two of which are located directly across either Milan Beltway or Knoxville Road from the subject, range in size from 17,432 to 99,752 square feet and had land assessments ranging from \$4,359 to \$14,716 or from \$0.09 to \$0.28 per square foot of land area. These properties were improved with one-story dwellings ranging in size from 720 to 1,420 square feet of living area that have improvement assessments ranging from \$15.81 to \$26.66 per square foot of living area.

The board of review also submitted a third grid as its Exhibit 2, which displays information on 14 commercial or vacant parcels that are located .67 mile or more north of the subject on or near Milan Beltway. The comparables range in size from 8,276 to 321,386 square feet and had land assessments ranging from \$25,621 to \$235,898 or from \$0.13 to \$1.86 per square foot of land area. Three parcels whose land assessments were \$25,621, were assessed on a per lot basis, rather than on a per square foot basis. Six of these comparables were improved with commercial buildings that had improvement assessments ranging from \$65,589 to \$1,065,525. Based on this evidence the board of review requested the subject's total assessment be confirmed.

The board of review called the township assessor as a witness. The witness testified the immediate area around the subject is

residential and farmland, but she considered the subject will become more valuable for commercial purposes as additional development occurs. For this reason, the assessor had revalued all land on Milan Beltway. The assessor requested that if the subject's land assessment is to be reduced, the improvement assessment should be increased so as to maintain uniformity, as the township considers entire properties when assessing, not just land or improvements separately.

During cross examination, the appellant asked the witness how far the board of review's commercial comparables are from the subject. The witness estimated the comparables are .67 mile or more from the subject. The assessor also agreed the land between the board of review's commercial comparables and the subject is vacant and that there are no commercial parcels on any of the corners of the intersection of Milan Beltway and Knoxville Road, where the subject is located. The hearing officer asked the witness if comparable 1 on the board of review's Exhibit 1 was classified residential and had a land assessment the same as the subject at \$0.23 per square foot, to which the assessor agreed. The witness acknowledged this comparable was directly across Knoxville Road from the subject.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was 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 Board finds the appellant submitted three land comparables in support of its land inequity contention. The board of review submitted eleven residential comparables, one of which was the same property as the appellant's comparable 1, as well as 14 commercial or vacant parcels. The Board gave little weight to the board of review's commercial and vacant comparables, as they were located a considerable distance from the subject. The Board gave less weight to the first three residential comparables submitted by the board of review on its first grid because they were significantly smaller than the subject, and the fourth comparable on the first grid because it was located approximately one mile from the subject. The board also gave less weight to

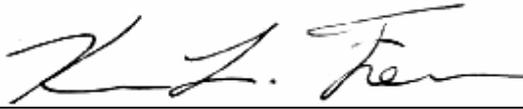
four of the board of review's residential comparables on its Exhibit 1 because they were located a considerable distance from the subject. The Board finds the appellant's three comparables and the board of review's comparables 1 and 2 on its Exhibit 1 were located near the subject and were more similar in size when compared to the subject. These comparables had land assessments ranging from \$0.09 to \$0.23 per square foot of land area. The subject's land assessment of \$0.23 per square foot falls within this range and is especially supported by the board of review's comparable 1, from Exhibit 1, which is also assessed at \$0.23 per square foot, is located across Knoxville Road from the subject, is irregular in shape and is very similar in size when compared to the subject.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject land was inequitably assessed by clear and convincing evidence and a reduction is not 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: January 25, 2008



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.