



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

APPELLANT: Leon & Martha Vandygriff
DOCKET NO.: 07-01283.001-R-1
PARCEL NO.: 11/4031

The parties of record before the Property Tax Appeal Board are Leon and Martha Vandygriff, the appellants, and the Rock Island County Board of Review.

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: \$8,318
IMPR.: \$53,781
TOTAL: \$62,099**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 10,491 square feet has been improved with a one-story single-family dwelling of frame and masonry construction containing 1,512 square feet of living area. The dwelling is 6 years old. Features of the home include a full, unfinished basement, central air conditioning, a fireplace, and an attached two-car garage of 528 square feet of building area. The dwelling also features a 140 square foot deck. The property is located in Rock Island, Blackhawk Township, Rock Island County.

The appellants appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process. No dispute was raised in the pleadings concerning the land assessment, however, appellants argued that comparable #1, a parcel of 7,670 square feet with an otherwise "identical" but newer home with tile and wood flooring along with a hot tub, inexplicably had a substantially lower total assessment than the subject property.¹ Appellants further testified that the subject

¹ It is noted that the subject parcel has a land assessment of \$8,318 or \$0.79 per square foot of land area; appellants' comparable #2 has a land assessment of \$6,458 or \$0.84 per square foot of land area.

dwelling was built to be handicapped-accessible and has no superior features of tile and/or wood floors.

In support of the inequity argument, the appellants submitted information on four comparable properties in a grid analysis along with photographs and data concerning three additional properties. The four properties set forth in the grid analysis were located from "four doors" to one mile from the subject property; the location of the additional comparables in relation to the subject was not specified on the record. The seven comparables were described as one, part one-story and part-two-story, five, one-story and one, split-level frame or frame and masonry dwellings that range in age from 2 to 42 years old. The comparable dwellings range in size from 1,424 to 1,851 square feet of living area. Features include full basements ranging in size from 1,173 to 1,851 square feet of building area, two of which were said to be finished and each comparable has central air conditioning. Three comparables have two fireplaces each and one comparable has one fireplace. Each of the comparables has a garage ranging in size from 420 to 576 square feet of building area. One comparable also has a three-season porch and one has both an in-ground pool and a gazebo. The seven suggested comparables have improvement assessments ranging from \$35,815 to \$60,040 or from \$24.51 to \$37.34 per square foot of living area. The subject's improvement assessment is \$53,781 or \$35.57 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$40,687 or \$26.91 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 \$62,099 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on seven comparable properties located within "10 doors" of the subject property and consisting of one-story frame or frame and masonry dwellings that range in age from 5 to 8 years old. The dwellings range in size from 1,232 to 2,096 square feet of living area. Features include full basements, three of which are finished, central air conditioning, one or two fireplaces, and attached garages ranging in size from 440 to 801 square feet of building area. Additional features include a deck and/or patio and one comparable also features a sun room. These properties have improvement assessments ranging from \$49,765 to \$74,975 or from \$35.38 to \$41.06 per square foot of living area.

The board of review also called Winna Pannell, Blackhawk Township Assessor, to testify and indicated that she has held that position for approximately three years. Pannell testified that upon receipt of the appellants' appeal some inequities were discovered; there were basically three houses that were extremely low in assessment, including appellants' comparable #1, which has since been revalued; the assessor had no explanation why those properties were not properly assessed. Pannell further testified that the jurisdiction was revalued in 2008.

In response to the appellant's evidence, the board of review also noted in a letter that most of appellants' suggested comparables are substantially older than the subject dwelling.

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

In written rebuttal and at hearing in testimony, appellants disputed the similarities of the board of review's suggested comparables to the subject property. Namely, appellants contended that board of review comparables #1 and #4 were much larger dwellings than the subject; and comparables #2 and #3 feature finished basements and/or include land features such as a creek and footbridge not enjoyed by the subject.

As to board of review comparable #5, appellants contend this dwelling is the same design as the subject but has much tile flooring not found in the subject and the living area square footage has been corrected to 1,543 square feet from 1,314 square feet reported by the board of review, however, no documentation was submitted by appellants to substantiate the purported change in the recorded dwelling size of board of review comparable #5. Appellants noted the dwelling is located on two lots and along a creek.²

Based on questions raised by the appellant, the township assessor explained the land assessment methodology that was used in the subject's area. Based on neighborhoods, the assessor used a site methodology meaning that parcels within varying size ranges would be similarly assessed; in the assessment methodology utilized, creeks were not viewed as a feature which increased the value of the land. The assessor supported the methodology by noting that sales of vacant parcels with and without creeks were similar and therefore the market data did not reflect a change in value based on the presence or absence of a creek.

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 not 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 appellants have not met this burden.

² Board of review reported only one parcel number for this comparable in its grid analysis and did not make note of the second parcel for which comparable #5 also is assessed an additional \$7,000 as testified to by Pannell.

The parties submitted a total of 14 comparable properties to support their respective positions in this matter. The Property Tax Appeal Board has given less weight to appellants' comparables #2, #3, #4, #6 and #7 due to differences in age and/or design from the subject property. The Board has also given less weight to board of review comparables #1, #2, #3, and #4 due to differences in dwelling size and/or finished basement feature which was not enjoyed by the subject. The Board finds the remaining five comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features 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 \$30.45 to \$40.39 per square foot of living area. The subject's improvement assessment of \$35.57 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appellants 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

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 26, 2010

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.