

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael and Amy Wardlow  
DOCKET NO.: 07-01396.001-R-1  
PARCEL NO.: 13/572

The parties of record before the Property Tax Appeal Board are Michael and Amy Wardlow, the appellants, by attorney Francis J. Coyle, Jr. of Coyle, Gilman, Stengel, Bailey & Robertson, P.C., Rock Island, Illinois; and the Rock Island County Board of Review.

The subject property consists of a one-story frame dwelling containing 1,922 square feet of living area that was constructed in 2004. Features include a full unfinished basement, central air conditioning, a fireplace, a 936 square foot attached garage, and a second detached frame garage that contains 720 square feet. The subject dwelling is situated on a 1.997 acre lot in Rural Township, Rock Island County, Illinois.

The appellants appeared before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land and improvement assessments as the basis of the appeal. However, during the hearing the appellants accepted a proposed land assessment for the subject property by the board of review of \$16,366. As a result, the only issue before the Property Tax Appeal Board is to determine whether the subject dwelling is equitably assessed.

In support of the inequity claim, the appellants submitted an incomplete assessment grid analysis of six suggested assessment comparables, photographs of the subject and suggested comparables, and assessment record detail sheets procured from Rock Island Chief County Assessment Office internet website. (Note: the board of review submitted a completed descriptive assessment analysis of the first three comparables submitted by the appellants). The appellants' evidence describes the comparables as one-story, one and one-half story, or two-story dwellings of siding or siding with brick exterior construction. Four of the six comparables are reported to range in age from 5 to 9 years, while the age for two comparables was not disclosed. The appellant did not disclose the comparables' proximity in relation to the subject, dwelling sizes or salient characteristics such as basements types, central air

(Continued on Next Page)

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: \$ 16,366  
IMPR.: \$ 76,910  
TOTAL: \$ 93,276

Subject only to the State multiplier as applicable.

conditioning, fireplaces or garages for comparison to the subject. The assessment analysis depicts the comparables have land assessments ranging from \$4,200 to \$7,667 and total assessments ranging from \$58,542 to \$98,642. The comparables' improvement assessments were not disclosed on the assessment grid analysis. The subject property has a land assessment of \$26,667 and a total assessment of \$103,577. Counsel argued the comparable dwellings are of greater value, have more amenities and are larger in size, but are assessed at a lower value than the subject. During the hearing, the appellants counsel was allowed to offer a completed descriptive assessment analysis of the first three comparables submitted, which will be fully described in the board of review's evidence since they are common properties. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$103,577 was disclosed. However, since the appellants accepted the proposed land assessment of \$16,366 as offered by the board of review, the subject property has a revised total assessment of \$93,276.

In support of its assessment of the subject property, the board of review submitted property record cards and a completed assessment analysis of the first three comparables submitted by the appellants. Comparables 1 and 2 are located approximately  $\frac{3}{4}$  of mile from the subject in its subdivision while comparable 3 is located 2.5 miles from the subject in a different subdivision than the subject. The comparables are described as one-story frame and brick dwellings that were built from 1998 to 2003. However, the photographic evidence submitted by both parties and the property record card clearly shows comparable 2 is a part one-story and part two-story dwelling that contains 2,336 square feet of living area. The comparables have full unfinished basements, central air conditioning, and attached frame garages that contain from 624 to 954 square feet. Comparable 1 has a swimming pool; comparable 2 has a second detached garage that contains 1,596 square feet; and comparable 3 has a fireplace. The dwellings range in size from 1,604 to 2,336 square feet of living area and have improvement assessments ranging from \$53,477 to \$90,912 or from \$33.34 to \$38.92 per square foot of living area. The subject property has an improvement assessment of \$76,910 or \$40.02 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Property Tax Appeal Board further finds a reduction in only the subject's land assessment is warranted based on the agreement by the parties. However, the Board finds no reduction in the subject's improvement assessment is warranted.

The appellants argued the subject dwelling was inequitably assessed. 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 evidence, the Board finds the appellants have not overcome this burden of proof.

The record contains assessment information for six suggested comparables submitted by the parties for the Board's consideration. The Board gave little weight to comparables 4 through 6 submitted by the appellants. The appellants failed to provide these comparables' proximity in relation to the subject, dwelling sizes or salient characteristics such as basements types, central air conditioning, fireplaces or garages for comparison to the subject, which detracts from the weight of this evidence. Furthermore, comparables 5 and 6 are reported to be one and one-half story dwellings, dissimilar to the subject's one-story design. The Board also gave diminished weight to comparables 2 and 3 submitted by both parties. The photographic evidence submitted by both parties and its property record card clearly shows comparable 2 is a part one-story and part two-story dwelling that contains 2,336 square feet of living area, dissimilar to the subject in design and aesthetic appeal. The Property Tax Board finds comparable 3 is located in a different subdivision and is located approximately 2.5 miles from the subject.

The Property Tax Appeal Board finds the only comparable that is somewhat similar to the subject contained in this record is comparable 1 submitted by both parties. This comparable property has an improvement assessment of \$53,477 or \$33.34 per square of living area. The subject property has an improvement assessment of \$76,910 or \$40.02 per square foot of living, which is higher than this similar comparable. However, the Property Tax Appeal Board finds a single comparable assessed proportionally less than the subject does not establish a clear and convincing pattern of assessment inequity. (See Kankakee) Furthermore, the Board finds comparable 1 is six years older than the subject; is 318 square feet smaller in size than the subject; and has a smaller attached garage when compared to the subject's larger attached garage and second detached garage. The Board recognizes comparable 1 has a swimming pool. After considering adjustments to comparable 1 for the aforementioned differences when compared to the subject, the Property Tax Appeal Boards finds the subject's higher improvement assessment of \$76,910 or \$40.02 per square foot of living area is justified. Therefore, no reduction in the subject's improvement assessment is warranted.

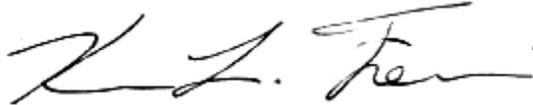
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical

uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables contained in the record disclose that properties located in a similar geographic 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. As a result of this analysis, the Board finds no reduction in the subject's improvement assessment is warranted.

In conclusion, the Property Tax Appeal Board finds the agreement by the parties regarding the subject's correct land assessment is appropriate. Therefore, a reduction in the subject's land assessment is warranted. However, the Property Tax Appeal Board finds the appellants failed to demonstrate the subject dwelling was inequitably assessed by clear and convincing evidence. Therefore, no reduction in the subject's improvement 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.

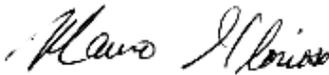
\_\_\_\_\_  
Chairman



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: May 27, 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.