



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

APPELLANT: Gary Gellerman
DOCKET NO.: 07-01483.001-R-1
PARCEL NO.: 1484

The parties of record before the Property Tax Appeal Board are Gary Gellerman, the appellant, 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: \$2,827
IMPR.: \$21,630
TOTAL: \$24,457

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 5,360 square feet of land area in Highland Addition is improved with a one-and-one-half-story single family dwelling that was built in 1940. The home contains 1,149 square feet of living area and features an unfinished basement, central air conditioning, and a 240 square foot garage. The property is located in Moline, South Moline Township, Rock Island County.

The appellant appeared before the Property Tax Appeal Board arguing that the fair market value of the subject property was not accurately reflected in its assessed value. In support of this overvaluation argument, a grid analysis with three sales and a written argument were presented. At hearing, appellant relied primarily on the written record.

In the written argument, appellant contended that the 35% assessment increase to the subject property for 2007 was excessive in comparison to the increases in assessment made for 2007 to the sales comparables presented in this record by both parties.

In further support of the overvaluation contention, the appellant presented a grid analysis of three comparables described as one-and-one-half-story frame dwellings that were built in 1930. The dwellings ranged in size from 830 to 996 square feet of living area. Each comparable had a partial unfinished basement and a garage ranging in size from 264 to 720 square feet of building area. Two of the comparables also have central air conditioning. One of the comparables also has a carport. The sales occurred between September 2006 and December 2007 for prices ranging from \$62,500 to \$67,410 or from \$64.30 to \$79.88 per square foot of living area including land. Based on these comparisons, the appellant requested a reduction in the subject's total assessment to \$21,801 or a fair a market value of approximately \$65,403 or \$56.92 per square foot of living area including land.¹

The board of review presented its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$24,457 was disclosed. The subject's assessment reflects an estimated market value of \$72,832 or \$63.39 per square foot of living area including land using the 2008 three-year median level of assessments for Rock Island County of 33.58%. The board of review presented a letter outlining their response to the appellant's data along with a grid analysis in support of the assessment and supporting documentation.

In response to the appellant's data, the board of review presented a grid analysis of the appellant's three comparables and added a fourth suggested comparable sale. The additional comparable was also a one-and-one-half-story frame dwelling that was built in 1940. The home contains 1,062 square feet of living area, a partial unfinished basement, and a 216 square foot garage. This property sold in June 2006 for \$74,000 or \$69.68 per square foot of living area including land.

Based on its analysis, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In rebuttal² the appellant reiterated that the comparable sales presented by both parties had 2006 to 2007 estimated market value changes based on assessments ranging from -1.0% to +30.4% whereas the subject had an increase of +34.4% for the same period of time. The 2007 estimated market values of these comparables according to the appellant ranged from -\$17,423 to +\$3,965 as compared to their recent sale prices.

As to board of review comparable #4, the appellant contended that prior to its sale in June of 2006, the owner repainted the siding

¹ During the hearing, the appellant modified his request to \$22,263 or a market value of \$66,789. Pursuant to the Official Rules of the Property Tax Appeal Board, a party may not alter their assessment reduction claim after the initial filing of all evidence. (See 86 Ill.Admin.Code §1910.31(b)).

² At hearing, appellant submitted without objection an additional mathematical analysis of the four sales presented by the parties which was marked as Appellant's Exhibit A for identification.

and made several other cosmetic improvements "in order to raise the selling price." The appellant opined that these changes resulted in an inflated sale price of \$74,000. While the appellant has not made such improvements to the subject, the estimated market value of the subject based on its assessment has increased to a value in excess of \$70,000 for 2007 which the appellant does not believe accurately reflects the property's value in its current condition.

The appellant had also previously presented written rebuttal with new comparable data identified as sales #2 and #3. These were different than those originally presented by the appellant and were not presented by the board of review. Pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these Rules, it was not appropriate for the appellant to submit additional sales data in rebuttal. Furthermore, these two new sales which sold in May 2002 and October 2003 are too distant in time to be reflective of the subject's market value as of the valuation date of January 1, 2007 at issue in this matter.

At hearing, the appellant also noted that the tax bill on the subject property doubled as a result of the 2007 reassessment.

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.

A primary argument made by the appellant both in his written submissions and at hearing concerned the substantial one year increase in the subject property's assessment for 2007. The Property Tax Appeal Board finds this type of argument and/or analysis is not an accurate measurement or a persuasive indicator to demonstrate overvaluation by a preponderance of the evidence. The Property Tax Appeal Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed and/or overvalued. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists and/or whether market evidence shows the subject property is overvalued. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

In addition, the Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)).

For purposes of this appeal, the appellant 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Official Rules of the Property Tax Appeal Board*, 86 Ill.Admin.Code §1910.65(c). After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The parties submitted a total of four sales comparables to support their respective positions before the Property Tax Appeal Board. The Board finds all four comparables had varying degrees of similarity to the subject. Each was close in proximity, similar in age, and was similar in design and exterior construction. The comparables sold for prices ranging from \$62,500 to \$74,000 or from \$64.30 to \$79.88 per square foot of living area including land. Based on its assessment, the subject has an estimated market value of \$72,832 or \$63.39 per square foot of living area including land which falls below the range of the comparables presented by both parties on a per-square-foot basis. The subject's lower per-square-foot value is further supported by the subject's larger size when compared to each of the comparable dwellings. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. After considering the comparable sales on this record, the Property Tax Appeal Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: June 22, 2012

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.