



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

APPELLANT: Tyrone Cutkomp
DOCKET NO.: 07-01489.001-R-1
PARCEL NO.: 06/1143-1

The parties of record before the Property Tax Appeal Board are Tyrone Cutkomp, 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: \$8,519
IMPR.: \$21,469
TOTAL: \$29,988**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject combined parcel of 42,500 square feet of land area¹ has been improved with a two-story brick constructed single-family dwelling which was built in 1900. The dwelling contains 2,104 square feet of living area and features a full basement, three fireplaces, and two detached garages, one of 378 square feet and one of 576 square feet. Additional features include two porches, one an open porch of 126 square feet and one an enclosed porch of 96 square feet. The property is located in Hampton, Hampton Township, Rock Island County.

The appellant appeared before the Property Tax Appeal Board contending both overvaluation and lack of equity in the assessment of the subject property as to both the land and improvement assessments. Two types of evidence were presented regarding overvaluation: the February 1996 purchase price of the subject property and comparable sales data of four properties.

¹ At hearing, appellant and board of review stipulated to this land size.

Appellant also provided equity evidence concerning these same four sales comparables.

As to the purchase price of the subject, appellant reported that in February 1996 the property, which at that time consisted of two parcels, was purchased for a total of \$42,000 through the previous owners after the property was on the market with a sign in the yard and local newspaper advertising for over twelve months.

Appellant reported four comparable sales of properties located within "four houses" of the subject dwelling with parcels ranging in size from 14,625 to 16,800 square feet of land area. The comparables were described as one, one-story and three, two-story frame or frame and masonry dwellings built between 1900 and 1940. The comparables ranged in size from 968 to 2,016 square feet of living area. Each comparable has a basement ranging in size from 360 to 1,008 square feet of building area. Three comparables have central air conditioning. No data was available for fireplaces for the comparables. Each comparable had a garage ranging in size from 294 to 400 square feet of building area and each of the comparables featured porches ranging in size from 195 to 452 square feet. The comparables sold between May 1997 and December 2005 for prices ranging from \$25,000 to \$75,000 or from \$12.90 to \$41.57 per square foot of living area including land.

The comparables had land assessments of \$8,416 or from \$0.50 to \$0.58 per square foot of land area. The subject's land assessment is \$8,519 or \$0.20 per square foot of land area.

As to the improvement assessment inequity argument, appellant reported these same four comparables had improvement assessments ranging from \$13,581 to \$28,016 or from \$6.74 to \$20.14 per square foot of living area. The subject had an improvement assessment of \$21,469 or \$10.20 per square foot of living area. In particular, appellant contended that the lower improvement assessment both overall and on a per-square-foot basis of appellant's comparable #4 was indicative of assessment inequity given the condition of that property as depicted in a photograph included with appellant's submission as compared to the subject.

Both at hearing and in documentation, one of appellant's primary contentions involved the condition of the subject property and what appellant termed as elements of "cost to cure" defects related to the subject dwelling. Appellant contended that the comparable properties presented do not have the same deficiencies as suffered by the subject property. In support of the cost to cure, appellant submitted color photographs of the subject property, a multi-page outline created by appellant outlining repairs/restoration needed for the subject property with copies of five proposals from contractors to perform various aspects of the repair/restoration work. Appellant solicited proposals from thirteen masonry contractors and seven plaster contractors. Based on the bids gathered, appellant contends the cost to cure the defects in the subject dwelling total \$56,392 and should be

deducted from the estimated fair market value of the subject. Appellant also took issue with the county board of review's failure to consider the cost to cure issues even though the local appeal form called for such data (see instructions on form PTAX-230, page 1, back of form). Appellant testified that the condition of the comparables he and the board of review presented were all superior to the condition of the subject property which suffers from infrastructure problems outlined in his documentation including a collapsed wall on the rear addition of the dwelling, plaster cracks and lost plaster, and condition of the masonry work, including the chimney.

Appellant also asserted that the location of a portion of the subject property in a flood zone diminishes the value of the property. In testimony, appellant acknowledged that since the parcels have been combined, there is no longer a separately stated assessment for a garage which used to sit on a separate parcel; in the written submission in this regard appellant contended that a "shed," located within the flood zone area, does not have a "driveway" to it and has been overvalued. Appellant testified that in 2000, water was "chest high" in that garage which is used for storage.

Based on the foregoing evidence, the appellant requested the subject's total assessment be reduced to \$21,169 consisting of a land assessment of \$6,817 or \$0.16 per square foot of land area and an improvement assessment of \$14,350 or \$6.82 per square foot of living area. The requested reduced total assessment would reflect an estimated fair market value of approximately \$63,500 or approximately \$30.18 per square foot of living area including land.

On cross-examination, appellant testified that none of the bids made to cure the defects in the dwelling have been accepted; appellant is considering some of the plaster work that was bid since appellant is not personally familiar with that work. The price associated with the work was higher than appellant had expected to contract out some of the work. Appellant acknowledged that he has another primary residence and works on the subject dwelling intermittently over time. Appellant believes, based on his research, that the subject property is historically priceless.

In response, appellant disputed the relevance of the questioning by the board of review regarding appellant's "intentions" with regard to the restoration and/or eventual use of the subject property with regard to any determination of the correct assessment of the subject property given the property's present condition.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$29,988 was disclosed. The subject's assessment reflects a market value of approximately \$89,303 or \$42.44 per square foot of living area, including land, when applying the 2007 three-year

median level of assessments as determined by the Illinois Department of Revenue for Rock Island County of 33.58%.

In support of the subject's assessment, the board of review submitted a letter from Hampton Township Assessor James Cramblett along with a reiteration of appellant's four comparables in a grid analysis and a one-page sales ratio report for years 2006, 2007 and 2008 purporting to show that "sales for the last 3 years have been in line with my assessments." Furthermore, Cramblett noted that appellant provided no market evidence to support a reduction in assessment due to flood zone; to support that properties within the flood zone have value, Cramblett submitted property record cards of two parcels located north of the subject and deeper within the flood zone which sold in January 2006 and January 2007 for prices of \$95,500 and \$132,000, respectively. As to the cost to cure data submitted by the appellant and/or applicability of the concept, Cramblett made assertions in his letter that did not relate to assessment or valuation theory and practice.

At hearing, Cramblett was called to testify and indicated that he has been in the office of the Hampton Township Assessor since 1997 and has been the assessor for about 6 years. Cramblett testified that in determining the assessment for the subject property, he listed the subject as a two-story dwelling even though it would qualify as a two and one-half-story dwelling. He also listed the property in poor condition whereas most of the comparables are in either average or good condition. Cramblett also testified that the sale of comparable #1 was not on the open market so that the sale price would not be part of the sales ratio studies the assessor would perform in the neighborhood. Thus, based on these factors, Cramblett felt that the adjustment in market was being made for the subject in comparison to most of the surrounding properties.

As to the comparables used by the appellant, the subject's assessment on a per-square-foot basis was lower than three of the properties; as to appellant's comparable #4, Cramblett testified that as of January 1, 2007 the property was in a lesser condition than displayed in the photograph submitted by the appellant of that property meaning the comparable would have had a lesser grade and condition. As to land values, Cramblett testified that he utilizes a front-foot methodology in calculating land assessments. As to the garage located in the flood plain, Cramblett testified that the building has utility as a garage and is treated the same as all other garages in the area for assessment purposes.

In response to the appellant's evidence, the board of review also submitted a letter noting that appellant's comparable #1 differed from the subject both in age and in size; the board of review also noted the sales are from 2 to 11 years before the assessment date at issue and only comparable #2 was similar to the subject in size and age with a two year old sale price.

Based on this record, the board of review requested confirmation of the subject's land and improvement assessments.

On cross-examination, the assessor was unable to specify the date of the photograph of appellant's comparable #4 as shown in the assessor's grid. Admittedly, there was no wall collapse as to appellant's comparable #4; Cramblett was not familiar with the interior condition of appellant's comparable #4 which it had been purchased in 1997 when it was "pretty rough." Upon further questioning, with 10,000 parcels in the jurisdiction, Cramblett acknowledged that there could be errors in the data collection and thus, perhaps, the condition of appellant's comparable #4 was not updated in the computerized data system.

In written rebuttal, the appellant submitted a two-page letter raising several issues. First, appellant contended that the condition of the subject property has not been properly considered as compared to the condition of the comparables and the applicable cost to cure data that was submitted. Second, appellant noted that the sales ratio data submitted by the board of review contained no properties located on the subject street. Third, appellant addressed the lack of comparability of the subject to the two sales cited by the board of review regarding properties in the flood plain that have sold; at hearing, appellant testified that the properties are located across the street from an area of substantial growth and remodeling; one of which is located adjacent to a gated, marina condominium community; the properties face the Mississippi River; the condition of the properties are superior to the subject; and the dwellings are substantially newer than the subject having been constructed in 1961 and 2001, respectively. In contrast, the subject dwelling is in the "old part" of town, is over 100 years older than these comparables and the subject is located one block away from the river at a 90° angle.

Lastly, in rebuttal appellant submitted a grid analysis of four improved comparables, one of which was a repetition of comparable #4 originally submitted by appellant but with a new per-square-foot improvement assessment figure and three land comparables; this grid also reflects a higher assessment for the subject than the final decision of the board of review for 2007.

At hearing, appellant further argued that the cost to cure data related to infrastructure issues and thus should be taken into account in determining the correct assessment of the subject property. Appellant reiterated that comparable #4 established that the subject property was overassessed.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

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, Sec. 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, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered any of the new comparables submitted by appellant in conjunction with his rebuttal argument.

Also, the Property Tax Appeal Board has no jurisdiction related to the procedures or processes at the local county board of review. Appellant contended and the board of review did not refute that the property tax appeal form at the local level suggested that cost to cure data was appropriate and admissible evidence to challenge the assessment of a particular parcel. From the perspective of the Property Tax Appeal Board, such cost to cure data is related to a contention of overvaluation of the property.

Where an appellant contends the assessment of the subject property is excessive and not reflective of its market value, the value of the property 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). The Board finds the evidence in the record does not support a reduction in the subject's assessment on grounds of overvaluation.

The appellant's initial overvaluation evidence concerned the subject's 1997 purchase price for a total expenditure of \$42,000. The Board finds that a purchase price that is over ten years old is too distant in time to be an accurate indicator of the subject's estimated market value as of January 1, 2007, the assessment date at issue. Thus, the Board finds that the subject's 1997 purchase price is not a basis upon which to adjust the subject's 2007 assessment.

As to comparable sales evidence, the appellant submitted four comparable sales for the Board's consideration. Appellant's comparables #3 and #4, like the subject's purchase price, are too distant in time from January 1, 2007 to be accurate indicators of market value. While appellant's comparables #1 and #2 sold closer in time to the January 1, 2007 assessment date at issue, comparable #1 is not similar to the subject property since it is a one-story dwelling as compared to the subject's two-story design and the property is also much smaller with only 968 square feet of living area as compared to the subject's 2,104 square feet of living area. For the foregoing reasons, the Board has given less weight to three of the appellant's sales comparables.

Thus, the Board finds appellant's sales comparable #2 to have been the most similar property to the subject in size, design, location and/or age. Due to its similarities to the subject and

closeness in time to the valuation date of January 1, 2007, this comparable has received the most weight in the Board's analysis. The property sold in May 2005 for \$75,000 or \$41.57 per square foot of living area including land. The subject's assessment reflects a market value of approximately \$89,303 or \$42.44 per square foot of living area, including land, when applying the 2007 three-year median level of assessments for Rock Island County of 33.58%. The Board finds the subject's assessment reflects a market value that is appropriate in comparison to comparable #2 since the subject has the superior attribute of an all brick exterior and a larger basement area, among other differences. After considering the most comparable sale on this record, the 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 grounds of overvaluation based on sales data.

Appellant also asserted overvaluation in light of cost to cure data. The Board gave no weight to the cost to cure evidence presented by the appellant as the Board finds the record contains no market evidence to support appellant's claim regarding the purported loss in value, if such loss exists, or that it is directly related to the cost to cure as represented by various contractor estimates for masonry and/or plaster work that could be performed on the subject dwelling. The fact that this masonry and/or plaster work could be performed on the subject dwelling does not show that its assessment is excessive in relation to its market value. Moreover, the township assessor considered the subject's condition by noting it to be in poor condition and he also did not classify the property as a two and one-half-story dwelling. The Property Tax Appeal Board does not dispute the appellant's contention that the collapsed rear wall of the addition may have an effect on the marketability of the subject dwelling, but appellant has failed to meet his burden of establishing that the subject as assessed is overvalued by a preponderance of the evidence.

The appellant also asserts unequal treatment in the subject's 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 not met this burden.

The Board finds appellant submitted the same four equity comparables to support his position as were presented as sales comparables. As to the land assessments, the evidence revealed that all of the land assessments reflected values of \$0.50 to \$0.58 per square foot of land area and the subject property has a land assessment of \$0.20 per square foot of land area. Thus, based on this record of four comparable land assessments, the Board finds that the appellant has failed to establish inequity in the subject's land assessment by clear and convincing

evidence. Moreover, the evidence revealed that land is actually assessed on a front-foot basis; no data was provided by either party as to the street frontage of any of the parcels and/or the method for assessing land was not further detailed on this record.

As to the improvement assessment inequity argument, the appellant's comparable #1 has been given less weight in the Board's analysis due to its difference in size as compared to the subject dwelling. The remaining three comparables, except for their exterior construction, were similar to the subject in location, size, style, 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 \$6.74 to \$20.14 per square foot of living area. The subject's improvement assessment of \$10.20 per square foot of living area is within the range established by the most similar comparables on this record and at the lower end of the range even though the subject has an all brick exterior construction and has two separate garages and has the largest basement of any of the comparables presented. After considering adjustments and the differences in the 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 appellant 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 appellant has 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 Morris

Member

Shawn R. Lerbis

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.