



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

APPELLANT: Daniel Adamson
DOCKET NO.: 07-01892.001-R-1
PARCEL NO.: 10/1471

The parties of record before the Property Tax Appeal Board are Daniel Adamson, the appellant; and the Rock Island County Board of Review.

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: \$ 7,791
IMPR.: \$ 9,129
TOTAL: \$ 16,920

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of frame construction containing 813 square feet of living area. Features of the property included a full unfinished basement and a detached garage with 450 square feet of building area. The home was constructed in 1942 and is approximately 65 years old. The subject has a lot that measures 105 feet by 113 feet resulting in a total land area of 11,865 square feet. The property is located in Rock Island, South Rock Island Township, Rock Island County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted four comparable properties that were described as being located from across the street to 24 blocks from the subject property. The appellant described the comparables as being improved with one-story dwellings of frame or brick exterior construction that ranged in size from 648 to 1,117 square feet of living area. The appellant indicated the dwellings were built from 1915 to 1946 and ranged in age from approximately 61 to 92 years old. Each comparable had a

basement, one comparable had central air conditioning, two comparables have fireplaces and three comparables have detached garages ranging in size from 231 to 400 square feet. Based on the property record cards, comparables #1, #2 and #4 had total land areas ranging from 5,080 to 5,825 square feet and the appellant indicated that comparable #3 had 6,300 square feet of land area.¹ The comparables had improvement assessments ranging from \$6,858 to \$17,615 or from \$10.58 to \$24.47 per square foot of living area. The subject has an improvement assessment of \$10,163 or \$12.50 per square foot of living area. These same comparables had land assessments ranging from \$2,668 to \$4,385 or from \$.47 to \$.75 per square foot of land area while three had land assessments equating to \$66.42 to \$93.30 per front foot.

The appellant indicated three of these comparables sold from February 2007 to August 2007 for prices ranging from \$8,000 to \$40,100 or from \$12.35 to \$55.69 per square foot of living area, land included. The property record card for comparable #4 that sold for \$8,000 indicated the property was not advertised for sale. The subject's total assessment of \$17,954 reflects a market value of approximately \$53,466 or \$65.76 per square foot of living area, land included, using the 2007 three year median level of assessments for Rock Island County of 33.58%.

The appellant further indicated in his evidence that even though the subject is being assessed as having central air conditioning, the central air conditioning has not worked for 10 years. Based on this record the appellant requested the subject's total assessment be reduced to \$15,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$17,954 was disclosed. The subject has a land assessment of \$7,791 and an improvement assessment of \$10,163.

To demonstrate the land was equitably assessed the board of review submitted information on 5 comparables located along the same street and within the same block as the subject. These parcels were smaller than the subject ranging in size from 4,520 to 6,780 square feet. These comparables had land assessments ranging from \$2,969 to \$4,451 or from \$74.18 to \$74.22 per front foot or approximately \$.66 per square foot of land area. The subject has a land assessment of \$74.20 per front foot or \$.66 per square foot of land area.

To demonstrate the subject was equitably assessed the board of review provided descriptions, copies of photographs and assessment information on 10 comparables. The comparables were improved with one-story dwellings of frame construction that ranged in size from 536 to 813 square feet of living area. The

¹ The appellant did not submit a copy of the property record card for his comparable #3.

comparables were constructed from 1915 to 1953. Each comparable has a basement, one comparable had a fireplace and five have garages ranging in size from 294 to 588 square feet. These comparables had improvement assessments ranging from \$5,956 to \$11,751 or from \$11.11 to \$17.70 per square foot of living area. The subject has an improvement assessment of \$10,163 or \$12.50 per square foot of living area.

To demonstrate the subject's assessment was reflective of market value the board of review provided information on four comparable sales. The comparables were improved with one-story single family dwellings of frame or stucco construction that ranged in size from 735 to 1,189 square feet of living area. The dwellings were constructed from 1915 to 1943. Each comparable had a basement, two comparables had central air conditioning and two comparables had detached garages of 583 and 360 square feet. The properties sold from April 2006 to April 2007 for prices ranging from \$42,000 to \$61,850 or from \$53.30 to \$77.02 per square foot of living area, land included.

The board of review also submitted an analysis using appellant's comparables #1, #2 and #4, the sales comparables. The board of review's submission disclosed that comparable #4 sold again in February 2008 for a price of \$47,000 or \$58.02 per square foot of living area, land included. The board of review also noted that appellant's comparable sale number 1 sold for \$31.33 per square foot of living area, land included.

After reviewing the record and considering the evidence, 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 supports a reduction in the subject's assessment.

The appellant argued in part overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value of the subject property must be proved by a preponderance of the evidence. (86 Ill.Admin.Code 1910.63(e)). After reviewing the sales data provided by the parties, the Property Tax Appeal Board finds a reduction is justified. The record contains sales data on seven comparables that the Board finds relatively similar to the subject property. The comparables were one-story dwellings that ranged in size from 720 to 1,189 square feet of living area and were constructed from 1915 to 1946. The sales occurred from April 2006 to February 2008 for prices ranging from \$31.33 to \$77.55 per square foot of living area. Three of the four comparables with the highest prices per square foot had central air conditioning. Additionally, the Board finds four of the comparables had a relatively tight range with prices ranging from \$48.21 to \$55.70 per square foot of living area, land included. The appellant reported the subject's central air conditioning had not been working for 10 years, even though the property is being assessed as having central air conditioning as reflected on the property record card. The subject's total assessment of \$17,954

reflects a market value of approximately \$53,466 or \$65.76 per square foot of living area, land included, using the 2007 three year median level of assessments for Rock Island County of 33.58%. In light of this market data and considering the fact the subject's central air conditioning is not functioning, the Board finds the subject's assessment is excessive in relation to its market value and a reduction is warranted.

The Board also finds the evidence in the record disclosed the subject's land assessment was uniform or equitable in comparison with other land comparables located within the same block and on the street as the subject. The Board further finds an additional reduction to the subject's improvement assessment based on a lack of uniformity is not justified based 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.

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: April 23, 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.