FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Charles Fisher
DOCKET NO.: 07-01894.001-R-1
PARCEL NO.: 09/4507

The parties of record before the Property Tax Appeal Board are Charles Fisher, 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:	$1,814
IMPR.:	$11,309
TOTAL:	$13,123

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 5,345 square feet has been improved with a two-story frame constructed single-family dwelling which was 97 years old. The dwelling contains 1,320 square feet of living area and features a 660 square foot unfinished basement.[1] The property is located in Rock Island, Rock Island Township.

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 September 2003 purchase price of the subject property and comparable sales data of three similar properties. Appellant also provided equity evidence concerning these same three sales comparables.

[1] Both the appellant and board of review submitted a single page property record card concerning the subject property. Inexplicably, the dwelling was described variously as consisting of 1,320 and 1,372 square feet of living area, respectively, in the two documents.

As to the recent purchase price of the subject, appellant reported that in September 2003 the property was purchased through a Realtor after foreclosure and after the property was listed on the market with the Multiple Listing Service for four months. The reported purchase price was $19,000 and appellant further reported on the appeal form spending $6,467.83 in renovations before occupying the property for a total investment of $25,468, rounded, or $19.29 per square foot of living area including land. At hearing, appellant testified that he spent about $8,000 in renovations as he recalled which would result in a total investment in the subject property of $27,000 or $20.45 per square foot of living area including land.

Appellant reported three comparable sales of properties located within three blocks of the subject dwelling with parcels ranging in size from 5,200 to 10,800 square feet of land area. Each comparable was described as a two-story frame or stucco dwelling of 98 or 99 years old. The comparables ranged in size from 1,662 to 2,136 square feet of living area. Based on the property characteristics sheets attached to the appeal, each comparable has a basement ranging in size from 576 to 1,068 square feet of building area. Also based on those data sheets, comparables #1 and #3 were duplex or multi-family dwellings unlike the subject. The comparables sold between October 2006 and December 2007 for prices ranging from $16,000 to $21,000 or from $8.77 to $12.64 per square foot of living area including land.

The comparables had land assessments ranging from $1,762 to $3,673 or $0.33 and $0.34 per square foot of land area. The subject's land assessment is $1,814 or $0.34 per square foot of land area.

As to the improvement assessment inequity argument, appellant reported these same improved comparables had improvement assessments ranging from $15,402 to $17,721 or from $7.50 to $10.66 per square foot of living area. The subject had an improvement assessment of $11,309 or $8.57 per square foot of living area.

Based on the foregoing evidence, the appellant requested the subject's total assessment be reduced to $6,848.

On cross-examination, appellant acknowledged that his comparable #3 was a "side-by-side" duplex. He also acknowledged that the subject property is a rental property for which he "currently" gets $500 per month.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $13,123 was disclosed. The subject's assessment reflects a market value of approximately $39,080 or $29.61 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 Rock Island Township Assessor Susan McAfee along with eight property record cards. In her letter, McAfee summarily contended that appellant's suggested comparables "are not at all similar to the subject property and should not be used to determine value."

McAfee was called to testify and indicated that she has been the Rock Island Township Assessor since January 1, 2006. McAfee also testified that the comparables presented were all revalued for 2007. McAfee revalued approximately 3,000 properties within the jurisdiction based on sales data from the previous three years. With the sales data gathered, she created a model and revalued the properties within various neighborhoods, except the "Broadway" area of unique residential properties. McAfee further noted that because assessments had not been properly maintained previously, there were many properties that were severely undervalued, although a few assessments were actually lowered.

Based on the property record cards submitted by the board of review, the eight comparables had parcel sizes ranging from 2,280 to 5,535 square feet of land area. Each parcel was improved with a two-story frame or stucco dwelling ranging in age from 92 to 98 years old. One comparable was of a duplex use with the rest being single-family dwellings. The comparables ranged in size from 1,166 to 1,832 square feet of living area. Features included basements ranging in size from 572 to 840 square feet of building area. One comparable also had central air conditioning.

These comparables sold between November 1999 and March 2008 for prices ranging from $25,500 to $65,000 or from $18.97 to $45.92 per square foot of living area. These properties had land assessments ranging from $750 to $1,829 or $0.23 and $0.33 per square foot of land area. These comparables had improvement assessments ranging from $14,139 to $19,980 or from $10.31 to $14.56 per square foot of living area. Based on this record, the board of review requested confirmation of the subject's land and improvement assessments.

On cross-examination, the assessor testified that there are approximately 7,000 parcels within the jurisdiction including commercial properties and exempt properties. She further acknowledged that the revaluation of the jurisdiction is continuing along with a review of the already revalued areas to determine whether they were properly valued. McAfee further testified that the necessary revaluation work had not been done for 20 years prior to her taking over the assessor's position; her goal was to reduce the substantial equalization factor that had been assigned to the township for a number of years.

In written rebuttal, the appellant disputed the contention made by McAfee in her letter that appellant's comparables were not similar to the subject property.

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.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal 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 2003 purchase price. Along with renovation costs, the appellant admittedly invested either $25,468, rounded, or $27,000 in the subject property. However, the Board finds that a purchase price along with renovation costs that is 39 months 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 2003 purchase price, even along with costs of renovation, is not a basis upon which to adjust the subject's 2007 assessment.

As to comparable sales evidence, the parties submitted a total of eleven comparable sales for the Board's consideration. Appellant's comparables #1 and #3 along with board of review comparable #1 have been given less weight in the Board's analysis due to significant differences in size and/or the duplex nature of the property. Additionally, due to the dates of sale board of review comparables #4, #5, #6 and #7 have been given less weight in the Board's analysis. Thus, the Board finds the remaining four comparable sales submitted by both parties were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject and closeness in time to the valuation date of January 1, 2007, these comparables received the most weight in the Board's analysis. These comparables sold between August 2005 and November 2006 for prices ranging from $21,000 and $65,000 or from $12.64 to $44.74 per square foot of living area, including land. The subject's assessment reflects a market value of approximately $39,080 or $29.61 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 falls within the range established by the most similar comparables on a per square foot basis and is very similar to board of review comparable #2. After considering the most comparable sales 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.

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 the parties submitted eleven equity comparables to support their respective positions. As to the land assessments, the evidence revealed that, with the exception of board of review comparable #3, all of the land assessments reflected values of $0.33 and $0.34 per square foot of land area, including the land assessment of the subject property at $0.34 per square foot of land area. Thus, based on this record of ten comparable land assessments of virtually identical amounts, the Board finds that the appellant has failed to establish inequity in the subject's land assessment by clear and convincing evidence.

As to the improvement assessment inequity argument, the appellant's comparables #1 and #3 have been given less weight in the Board's analysis due to their duplex use and/or differences in size with the subject property along with board of review comparable #1 which also has a duplex use. The remaining eight comparables were 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 $10.31 to $14.56 per square foot of living area. The subject's improvement assessment of $8.57 per square foot of living area is below the range established by the most similar comparables on this record. 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 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.

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: January 26, 2010

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.