



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

APPELLANT: Charles Fisher
DOCKET NO.: 07-01895.001-R-1
PARCEL NO.: 09/4518

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: \$2,618
IMPR.: \$13,369
TOTAL: \$15,987

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of one and one-half-story single family dwelling of frame exterior construction that contains 1,254 square feet of living area.¹ The dwelling is 98 years old. The property has a basement of 836 square feet of building area and a one-car garage of 288 square feet of building area. The property is located in Rock Island, Rock Island Township, Rock Island County.

The appellant submitted a residential appeal contending both overvaluation and lack of uniformity in assessments as to both the land and improvement assessments of the subject property based on a grid analysis of three comparable properties. The

¹ Both the appellant and the board of review submitted a one-page copy of the property record card for the subject dwelling inexplicably reflecting 1,254 and 1,214 square feet of living area, respectively. Likewise, the two documents inexplicably reflect the subject as a one-story and a one and one-half-story dwelling.

comparables were located within three blocks of the subject property.

The parcels ranged in size from 5,200 to 10,800 square feet of land area and were each improved with a two-story frame or stucco dwelling that was 98 years old. Comparables #1 and #3 were duplex in use as compared to the subject's single-family use. The dwellings ranged in size from 1,662 to 2,136 square feet of living area and featured basements ranging in size from 576 to 1,068 square feet of building area. The appellant indicated these properties sold from October 2006 to 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.

In examining the land assessments, the comparables had land assessments ranging from \$1,762 to \$3,673 or \$0.32 and \$0.34 per square foot of land area. The subject has a land assessment of \$2,618 or \$0.34 per square foot of land area. As to the improvement assessments of the comparables, the range from \$15,402 to \$17,721 or from \$7.50 to \$10.66 per square foot of living area. The subject has a land assessment of \$13,369 or \$10.66 per square foot of land area.

The appellant further testified that the subject dwelling suffers from a poor floor plan where the bedrooms cannot be accessed without walking through other bedrooms (i.e., there is no common hallway to access bedrooms) otherwise known as functional obsolescence. Based on the foregoing evidence, the appellant requested the subject's total assessment be reduced to \$10,814.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$15,987 was disclosed. The subject's assessment reflects a market value of approximately \$47,609 or \$37.97 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 the Rock Island Township Assessor Susan McAfee and a grid analysis of three suggested sales comparables and property record cards for four suggested equity comparables. The assessor's letter purportedly is addressing data attached to appellant's appeal, but not the data contained within appellant's grid analysis contending the subject property was inappropriately assessed and/or overvalued.

In response to the overvaluation argument, the board of review presented a grid analysis of three suggested comparable sales located within 20 blocks of the subject property. The comparables have been improved with two, one and one-half-story and one, one-story, with an attic, single-family dwellings of frame exterior construction. The comparables range in age from 88 to 100 years old. The dwellings range in size from 968 to 1,618 square feet of living area and feature basements ranging in

size from 884 to 1,065 square feet of building area. Two comparables have garages. These properties sold between April and August 2006 for prices ranging from \$55,000 to \$63,000 or from \$33.99 to \$59.92 per square foot of living area including land.

In response to the inequity argument, the board of review presented four properties described as one-story frame or stucco dwellings of either 97 or 98 years old. The comparables ranged in size from 916 to 1,367 square feet of living area and featured basements ranging in size from 624 to 936 square feet of building area. Two comparables featured a fireplace and three comparables had garages. The properties had improvement assessments ranging from \$14,399 to \$17,489 or from \$11.59 to \$18.05 per square foot of living area.

In further response to the appellant's evidence, the board of review submitted a letter contending that as a one and one-half-story dwelling the appellant inappropriately compared his property to two-story comparables. The board of review also noted that appellant's comparable #3 was substantially larger in living area square footage than the subject and that comparables #1 and #2 were assessed less than the subject on a per-square-foot basis.²

In written rebuttal, the appellant reiterated the issue of functional obsolescence in the subject and questioned if any of the board of review's suggested comparables suffered from the same defect.

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 parties submitted a total of six comparable sales for the Board's consideration. Appellant's comparables #1 and #3 along with board of review comparable #2 have been given less weight in the Board's analysis due to significant differences in size and/or design of the property. The Board finds the remaining

² There is actually a mathematical error on the appellant's grid analysis; the subject has a per-square-foot assessment identical to appellant's comparable #2.

three 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, these comparables received the most weight in the Board's analysis. These comparables sold between May and October 2006 for prices ranging from \$21,000 and \$63,000 or from \$12.64 to \$46.84 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$47,609 or \$37.97 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. 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 seven equity comparables to support their respective positions. As to the land assessments as presented by appellant, the evidence revealed that all of the land assessments reflected values of \$0.32 and \$0.34 per square foot of land area with the subject property having a land assessment of \$0.34 per square foot of land area. Thus, based on this record of 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. The board has also given less weight to all of the board of review's comparables which are one-story dwellings as compared to the subject's one and one-half-story design. Thus, the only truly comparable property on grounds of equity in this record based on location, size, style, exterior construction, features and/or age was appellant's comparable #2; due to its similarities to the subject, this comparable received the most weight in the Board's analysis. Appellant's comparable #2 had an improvement assessment of \$10.66 per square foot of living area, identical to the subject's improvement assessment on a per-square-foot basis. 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.

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.