



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

APPELLANT: Kenneth Sanders
DOCKET NO.: 08-00921.001-R-1
PARCEL NO.: 17-17-204-004

The parties of record before the Property Tax Appeal Board are Kenneth Sanders, 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: \$2,623
IMPR.: \$710
TOTAL: \$3,333

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 8,960 square foot parcel of land. As of January 1, 2008, the property was improved with a 742 square foot single-family dwelling and a shed. The property is located in Moline, South Moline Township, Rock Island County.

The appellant submitted a Residential Appeal contending overvaluation of the subject property. In support of this market value argument, the appellant submitted an appraisal estimating the market value of the subject property which was prepared by Bryan K. Booth of Bergren Appraisal, Inc. of Moline.

The appraiser reported that, as of April 25, 2008 when he inspected the property, the improvements were vacant and not habitable. "Based on an inspection notice, which was left at the home, the subject has a septic and well which are unsafe or illegal." The appraiser also reported that there were signs of termite damage, including soft subflooring and holes in paneling. In addition, there were deceased birds in the windows of the four-season room and moisture marks on the ceilings.

Utilizing the sales comparison approach, the appraiser analyzed three sales comparables of vacant land which were located from .13 to .18-miles from the subject property. The appraiser remarked that the sales were older than would typically be desired. He further reported that lots in the subject's subdivision typically are 8,960 square feet of land area and the sales do not reflect significant value in excess land. The parcels range in size from 16,800 to 35,840 square feet of land area. These properties sold between December 2004 and January 2005 for prices ranging from \$3,000 to \$5,500 or from \$0.02 to \$0.05 per square foot of land area. The appraiser then adjusted each of these comparables for the lack of a 'house-shed/poor' by deducting \$3,000 from the respective sale prices to arrive at adjusted sale prices ranging from \$0 to \$2,500. The appraiser reported the adjustment was based on the estimated cost provided to raise the structure as stated by the appellant.

In the final reconciliation of value, the appraiser reported that the estimate of \$1,000 as a market value as of April 25, 2008 is subject to the condition that "[t]he structures (house and shed) have been raised, the septic has been crushed, and the well meets governmental codes or regulations."

With the filing of the appeal in early 2009, the appellant reported that the property was vacant as the building/structures had been demolished. The appellant did not submit any copies of demolition permits or other documentation to indicate as of what date the property was vacant.

Based on the foregoing, appellant requested a reduction in the land assessment from \$2,623 to \$1,000 and a zero assessment on the improvement.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$3,333 was disclosed. The board of review also submitted a memorandum along with a property record card and an assessment information printout.

In the memorandum, the board of review contends that as of the assessment date of January 1, 2008, the buildings/structures on the subject property were not yet demolished, even though they had been condemned. In this regard, the appellant's appraiser further reported that the structures existed as of the date of the appraisal report of May 2, 2008, even though they were in poor condition. The board of review concluded that it is the township assessor's and board of review's policy to remove assessments on structures after proof of demolition is provided. In this regard, the assessment printout concerning the subject property reflects a zero building/improvement assessment for 2009 and the \$710 assessment for 2008. On the property record card under 'permit information,' there is a notation for September 29, 2008 with a permit number and remark 'demolish house.'

Based on the foregoing, the board of review seeks confirmation of the land and improvement assessments for the subject property as of the assessment date of January 1, 2008.

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 this appeal. The Board further finds that as of the assessment date of January 1, 2008 no change in the assessment of the subject property is warranted.

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.

As to the land value, the appellant's appraisal with an estimated market value \$1,000 was contingent on the demolition of the structures on the property. As of January 1, 2008, those structures were not demolished. The Board finds on this record that the appellant failed to submit any evidence to support a reduction in the subject's land assessment as of January 1, 2008. On the basis of this record, the Property Tax Appeal Board finds that no change in the subject's land assessment is warranted.

As to the appellant's claim for a zero assessment on the improvement due to its demolition sometime in 2008, Section 9-180 of the Property Tax Code (35 ILCS 200/9-180) is relevant and provides in pertinent part:

When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use. The owner of property entitled to a diminution of assessed valuation shall, on a form prescribed by the assessor, within 90 days after the destruction of any improvements or, in counties with less than 3,000,000 inhabitants within 90 days after the township or multi-township assessor has mailed the application form as required by Section 9-190, file with the assessor for the decrease of assessed valuation. Upon failure so to do within the 90 day period, no diminution of assessed valuation shall be attributable to the property. [Emphasis added.]

To the extent that the appellant contends that the subject improvement had been rendered uninhabitable prior to January 1, 2008, the Property Tax Code (35 ILCS 200/9-190) provides in pertinent part:

When a property in a county with less than 3,000,000 inhabitants has been destroyed or rendered uninhabitable or otherwise unfit for occupancy or customary use by natural disaster or accidental means, the township assessor shall send to the owner by certified mail an application form for reduction of the assessed valuation of that property as provided in Section 9-180. [Emphasis added.]

In light of these provisions of the Property Tax Code, where the property was not destroyed due to natural disaster or accidental means, the subject property would only be potentially entitled to a diminution in assessed value after the demolition which the record indicates did not occur until some date later in 2008. Therefore, as of the assessment date of January 1, 2008 the structure(s) were to be assessed by the assessing officials. Therefore, the Property Tax Appeal Board finds no reduction in the subject's land and improvement assessments are 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

Shawn P. 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: October 21, 2011

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.