



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

APPELLANT: Caroline Parker  
DOCKET NO.: 08-01329.001-R-1  
PARCEL NO.: 17-05-413-065

The parties of record before the Property Tax Appeal Board are Caroline Parker, 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:** \$1,755  
**IMPR.:** \$11,601  
**TOTAL:** \$13,356

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 2,337 square feet is improved with a one and one-half-story single-family dwelling of frame exterior construction containing 807 square feet of living area. The dwelling is approximately 79 years old and features a full basement, central air conditioning, and an attached one-car garage of 270 square feet. The property is located in Moline, Moline Township, Rock Island County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument, the appellant submitted a two-page grid analysis of seven suggested comparables, but there is sales data for only comparables #1 through #5. For comparables #6 and #7, appellant included listing data, but no information as to when the listing occurred.

The five comparables have parcels ranging in size from 6,025 to 7,872 square feet of land area. One parcel is improved with a two-story dwelling and four parcels are improved with one and

one-half-story dwellings of frame or stucco exterior construction. The comparable dwellings range in age from 87 to 118 years old and contain from 936 to 2,300 square feet of living area. Each comparable has an unfinished basement. One comparable has central air conditioning, one comparable has a fireplace, and all five sales comparables have garages. These properties sold between April and December 2008 for prices ranging from \$31,500 to \$44,500 or from \$18.26 to \$45.78 per square foot of living area including land. In a letter submitted with the appeal, the appellant reported that all of the comparable sales were listed with the Multiple Listing Service.

The appellant also submitted a copy of the final decision issued by the Rock Island County Board of Review establishing a total assessment for the subject of \$16,482, which reflects a market value of approximately \$49,362 or \$61.17 per square foot of living area including land using the 2008 three-year median level of assessments for Rock Island County of 33.39%.

Based on the foregoing evidence, the appellant requested the subject's assessment be reduced to \$13,333 or a market value of approximately \$40,000.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

The appellant by letter dated October 14, 2010 requested entry of default judgment since the board of review had not timely responded to the appeal or sought an extension of time to do so. In the letter, the appellant also requested the Property Tax Appeal Board "extend the default judgment into the 2009 tax year."

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 the evidence in the record supports a reduction in the subject's assessment.

As to the appellant's request to "extend the default judgment into the 2009 tax year," the request is hereby denied by the Property Tax Appeal Board. The Board has no pending 2009 assessment appeal for the subject property. Pursuant to Section 1910.40 of the Official Rules of the Property Tax Appeal Board, the board of review shall submit its evidence in response to an appeal within 90 days after the date and/or postmark of the notice of filing an appeal or seek an extension of time to do so. At this time, there is nothing on file before the Property Tax Appeal Board for the subject property for 2009 for which the board of review could be found in default.

As to the instant 2008 assessment appeal, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted the only evidence of market value in the record. The appellant submitted sales data on five comparables. The Board has given less weight to appellant's comparables #2 and #5 due to their substantially larger dwelling sizes as compared to the subject of 807 square feet of living area. Thus, the Board finds that the most similar comparable sale properties range in size from 936 to 973 square feet of living area; these comparables sold between April and December 2008 for prices ranging from \$31,500 to \$44,500 or from \$32.30 to \$45.78 per square foot of living area including land. The subject's assessment reflects a market value of approximately \$49,362 or \$61.17 per square foot of living area including land. Based on the evidence, the appellant contended the subject property had a market value of approximately \$40,000 or \$49.57 per square foot of living area including land. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject property is justified. The Board finds based on the limited evidence submitted that the appellant's contention of market value of \$40,000 as of January 1, 2008 is reasonable. The Board further finds that since market value has been established the Rock Island County 2008 three-year median level of assessments of 33.39% shall apply. (86 Ill.Adm.Code 1910.50(c)(1)).

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 M. Louie*

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: December 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.