



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

APPELLANT: Michael Tarpey
DOCKET NO.: 08-01330.001-R-1
PARCEL NO.: 17-04-208-024

The parties of record before the Property Tax Appeal Board are Michael Tarpey, 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: \$7,827
IMPR.: \$34,996
TOTAL: \$42,823

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 8,100 square foot parcel improved with a one-story style frame dwelling that contains 1,664 square feet of living area. Features of the home include central air conditioning, a fireplace, a 400 square foot detached garage and a basement with approximately 120 square feet of finished area. The subject is located in Moline, South Moline Township, Rock Island County.

The appellant submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements as the basis of the appeal. In support of this argument, the appellant submitted property record cards and a grid analysis of three comparable properties located on the subject's street and block. The comparables were described as one-story or one and one-half-story frame dwellings that were built in 1930 or 1940 and range in size from 1,970 to 2,148 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 299 to 560 square feet of living area and full unfinished basements. These properties have

improvement assessments ranging from \$34,527 to \$36,070 or from \$16.16 to \$18.13 per square foot of living area. The subject has an improvement assessment of \$34,996 or \$21.03 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$28,321 or \$17.02 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$42,823 was disclosed. In support of the subject's improvement assessment, the board of review submitted a letter, property record cards and a list of all 50 homes located in the subject's subdivision, along with a grid analysis of two of these properties. The list includes the subject and the appellant's comparables. The 50 comparables consist of one-story, one-story with attic, one and one-half-story, or two-story frame, masonry or frame and masonry homes that were built from 1913 to 1968 and range in size from 816 to 2,148 square feet of living area. The 50 comparables have improvement assessments ranging from \$24,372 to \$51,761 or from \$16.05 to \$31.92 per square foot of living area, with a median improvement assessment of \$22.09 per square foot.

The two grid comparables are 1.5-story frame or brick and frame homes that were built in 1930 or 1935 and contain 1,156 and 1,750 square feet of living area, respectively. These homes, located one block from the subject, have features that include central air conditioning, a fireplace, garages that contain 440 and 720 square foot of building area and full basements, one of which has 240 square feet of finished area. These properties have improvement assessments of \$36,158 and \$36,899 or \$20.66 and \$31.92 per square foot of living area, respectively. The board of review reported these same two comparables sold in March and April 2008 for prices of \$126,700 and \$137,500 or \$72.40 and \$118.94 per square foot of living area including land. The board of review's letter asserted the subject has all of its 1,664 square feet of living area on one floor, whereas the appellant's comparable #1 is a one-story home with finished attic and comparables #2 and #3 are 1.5-story homes. The board of review argued the appellant's comparables also contain more total square footage than the subject "and economy of scale may play a factor in these lower assessments per square foot."

The board of review also submitted a letter dated June 7, 2010 requesting the appellant consent to a visit by the board to determine "whether there was a finished attic and how many plumbing fixtures the home contained." The board of review contends the appellant "refused access to his home and ignored the letter." Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant asserted his comparables were located near the subject, while the board of review's comparables "were approximately $\frac{3}{4}$ of a mile away in a more expensive neighborhood."

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the parties submitted five grid comparables, while the board of review also submitted a list of all 50 homes located in the subject's subdivision. The list included the subject and the appellant's comparables. The Board gave reduced weight to the appellant's comparables and the board of review's two grid comparables because they differed in design and/or living area when compared to the subject.

Regarding the board of review's list of 50 homes, the Board gave less weight to 35 homes because they differed from the subject in design. Of the 15 one-story homes on the list, the Board further gave less weight to eight comparables because they were significantly smaller in living area when compared to the subject. The Board finds five of the 50 homes on the board of review's list were one-story homes like the subject and were more similar in living area, although they were somewhat smaller. These most representative comparables have improvement assessments ranging \$19.37 to \$24.59 per square foot of living area. The subject's improvement assessment of \$21.03 per square foot of living area falls within this range. The Board gave no weight to the appellant's assertion that the board of review's comparables were in "a more expensive neighborhood", as no credible market evidence was submitted to support this claim. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined 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 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: August 19, 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.