



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

APPELLANT: Roger & Cynthia Lewison
DOCKET NO.: 08-01331.001-R-1
PARCEL NO.: 16-01-335-018

The parties of record before the Property Tax Appeal Board are Roger & Cynthia Lewison, the appellants; 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: \$ 8,414
IMPR: \$ 38,522
TOTAL: \$ 46,936

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half story frame dwelling containing 1,816 square feet of living area that is approximately 60 years old. Features include a full basement that is 75% finished, central air conditioning, a fireplace and a two-car garage. The dwelling is situated on a 12,500 square foot lot.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellants submitted an appraisal report estimating a fair market value for the subject property of \$140,810 as of October 30, 2008, using only the sales comparison approach to value. The appraiser utilized three suggested comparable sales with varying degrees of similarity when compared to the subject. The comparables sold in July 2008 for prices ranging from \$124,900 to \$136,050 or from \$74.52 to \$79.01 per square foot of living area including land. After adjusting the comparables for differences when compared to the subject for financing terms, site size, room count, dwelling size, lack of finished basement area, and ancillary amenities, the appraiser calculated the comparables' had adjusted sales

prices ranging from \$132,500 to \$141,050 or from \$78.54 to \$84.22 per square foot of living area including land. Based on these adjusted sale prices, the appraiser concluded the subject property had an estimated market value of \$140,810 or \$77.54 per square foot of living area including land as of October 30, 2008. In the report, the appraiser also acknowledged the subject property sold in September 2006 for \$161,000 or \$88.66 per square foot of living area including land.

In further support of the overvaluation claim, the appellants identified one comparable sale in section V of the appeal petition. The suggested comparable is located in close proximity along the subject's street. It consists of a one and one-half story brick and frame dwelling that was built in 1942. Features include an unfinished basement, central air conditioning, a fireplace and a 454 square foot garage. The dwelling contains 1,639 square feet of living area and is situated on a 7,315 square foot lot. It sold in August 2007 for \$129,500 or \$79.01 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$45,579, which reflects an estimated market value of \$136,737.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$46,936 was disclosed. The subject's assessment reflects an estimated market value of \$140,569 or \$77.41 per square foot of living area including land using Rock Island County's three-year median level of assessments of 33.39%.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal and critiquing the appraisal report submitted by the appellants. In addition, the board of review submitted a list of nine suggested comparables sales disclosing only their address, sale price, sale date and dwelling size with accompanying Multiple Listing Service (MLS) sheets. The board of review did not complete a comparative analysis of the suggested comparables detailing their descriptive information for comparison to the subject, such as proximate location, lot size, design, age and features. The suggested comparables range in size from 1,318 to 2,560 square feet of living area and sold from February 2005 to December 2007 for prices ranging from \$152,500 to \$169,000. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

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 no reduction in the subject property's assessment is warranted.

The appellants argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of

Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellants have not overcome this burden.

In this appeal, the appellants submitted an appraisal report estimating a fair market value for the subject property of \$140,810 or \$77.54 per square foot of living area including land as of October 30, 2008. The subject's assessment reflects an estimated market value of \$140,569 or \$77.41 per square foot of living area including land, which is less than the appraisal submitted by the appellants. Therefore, no reduction in the subject's assessment is warranted based on the appraisal submitted by the appellants.

In addition, the Board finds the subject's 2006 sale price and the additional comparable sale submitted by the appellants further supports the subject's assessed valuation. The appellants' additional comparable sale is located in close proximity along the subject's street. This suggested comparable is similar to the subject in many respects, but is slightly smaller in dwelling size and has a smaller lot when compared to the subject. It sold in August 2007 for \$129,500 or \$79.01 per square foot of living area including land. The evidence also revealed the subject property sold in September 2006 for \$161,000 or \$88.66 per square foot of living area including land. The Board finds the subject's assessment reflects an estimated market value of \$140,569 or \$77.41 per square foot of living area including land, which is supported by the subject's 2006 sale price and the single comparable sale identified by the appellants. Therefore, no reduction in the subject's assessment is warranted.

As a final point, the Board gave little merit to the response and market value evidence submitted by the board of review. First, the critique of the appellant's appraisal is moot since the appraisal's final value conclusion supports the board of review's assessment of the subject property. Next, the Board finds the board of review submitted a list of nine suggested comparable sales, merely disclosing their address, sale price, sale date and dwelling size with accompanying Multiple Listing Service (MLS) sheets. The board of review did not complete a comparative analysis of these suggested comparables detailing their descriptive information for comparison to the subject, such as proximate location, lot size, design, age and features, in order for this Board to perform an adequate and meaningful comparative analysis of the evidence. The Board finds lack of a detailed comparative analysis from the board of review severely detracts from the weight of this evidence.

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: June 24, 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.