



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

APPELLANT: Randy Garner
DOCKET NO.: 10-01413.001-R-1
PARCEL NO.: 17-19-109-002

The parties of record before the Property Tax Appeal Board are Randy Garner, 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: \$3,819
IMPR.: \$18,961
TOTAL: \$22,780

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 1,000 square feet of living area. The dwelling was constructed in 1959. Features of the home include a crawl-space foundation and a garage of 336 square feet of building area. The property has an 11,325 square foot site and is located in Milan, Blackhawk Township, Rock Island County.

The appellant's appeal is based on assessment equity as to both the land and improvement assessments and also includes a brief complaining that the subject's 2010 reassessment increased the property by 36.68% "which is more than double the increase of any other property on the street." The appellant contends that if the 2009 assessment were fair, the increase should not have been that great in one year "considering the housing market."

In support of the inequity argument, the appellant completed the Section V grid analysis with information on three comparable properties described as either 1-story or 1.5-story dwellings of block or brick exterior construction that range in size from 1,428 to 1,939 square feet of living area. The dwellings were constructed in 1955. Each comparable is located on the same street as the subject property. Features of the comparables include a garage ranging in size from 345 to 550 square feet of building area. Two of the comparables also have central air

conditioning. Comparable #2 was noted as having a deck and an "addition." The comparable parcels contain either 15,000 or 15,600 square feet of land area and have land assessments of \$3,621 or \$0.23 or \$0.24 per square foot of land area. The subject has a land assessment of \$3,819 or \$0.34 per square foot of land area. Based on this evidence, the appellant requested a land assessment reduction to \$3,621 or \$0.32 per square foot of land area. The three comparables have improvement assessments ranging from \$18,478 to \$24,906 or from \$11.97 to \$12.93 per square foot of living area. The subject's improvement assessment is \$18,961 or \$18.96 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$12,570 or \$12.57 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$22,780 was disclosed. The board of review presented a memorandum addressing the evidence presented by both parties along with a memorandum from the Blackhawk Township Assessor with a grid analysis of eight equity comparables.

The board of review noted each of the three comparables presented by the appellant were "much larger" than the subject and one property was a different style being a 1.5-story than the subject which is a 1-story. The assessor further wrote that the subject is in good to excellent condition whereas the comparables "are in fair to poor condition." The assessor included a grid analysis of the appellant's comparables which depicts "building quality" for the subject and each of the comparables as "C." The assessor also included a separate grid analysis of five comparable sales which is not responsive to the appellant's lack of assessment uniformity argument and thus, that sales data will not be further considered on this record.

The eight equity comparables presented by the assessor are on the same street as the subject. The grid fails to identify the lot sizes for the comparables, but does report land assessments of \$3,819 for each of the properties. The comparables are improved with 1-story dwellings of masonry or frame construction that range in size from 839 to 1,100 square feet of living area. The dwellings were constructed from 1953 to 1958. Features of the comparables include a crawl space or concrete slab foundation, four comparables have central air conditioning and two comparables have a fireplace. Each of the comparables has a garage ranging in size from 160 to 480 square feet of building area with one comparable having a second detached garage of 560 square feet of building area. These properties have improvement assessments ranging from \$18,665 to \$23,364 or from \$18.54 to \$22.31 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject'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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 appellant in part argued that the subject's assessment was inequitable because of the percentage increase in its assessment from 2009 to 2010. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

As to the improvement inequity argument, the parties submitted a total of eleven comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellant's comparables which are each larger than the subject dwelling. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, the three comparables presented by the appellant would be expected to have lower per-square-foot assessments than the subject due to their larger dwelling sizes. The Board has also given less weight to board of review comparables #1 and #5 as #1 has two separate garages which is a superior feature to the subject and #5 is a substantially smaller dwelling which, as noted previously, would result in a higher per-square-foot improvement assessment for this property than for the subject.

The Board finds the remaining six comparables presented by the board of review were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the

most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$18,655 to \$23,104 or from \$18.54 to \$21.12 per square foot of living area. The subject's improvement assessment of \$18,961 or \$18.96 per square foot of living area falls within the range established by the best comparables in this record.

As to the land inequity argument, the record reflects eleven comparable properties with land assessments of either \$3,621 or \$3,819 for 2010. The subject and eight of the suggested comparables have land assessments of \$3,819. Despite the lack of land size information for the board of review's equity comparables, the Property Tax Appeal Board finds that the record suggests that a site value is applied in the subject's area. Here the record reveals three parcels that are larger than the subject parcel with land assessments of \$3,621 and eight parcels on the subject's street that have land assessments of 3,819 which is identical to the land assessment of the subject parcel. As the subject's land assessment is identical to eight of the eleven comparables presented, the Board finds the subject's land assessment does not appear to be inequitable.

In conclusion, based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's assessment was inequitable and a reduction in the subject's land and/or improvement assessment is not justified.

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

J. R.

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: July 19, 2013

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.