



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

APPELLANT: Kenneth & Sharon Heinze
DOCKET NO.: 10-01531.001-R-1
PARCEL NO.: 23-23-200-010

The parties of record before the Property Tax Appeal Board are Kenneth & Sharon Heinze, the appellants, by attorney Paul M. Marriett, of Marriett Legal in Rock Island; 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: \$9,511
IMPR.: \$152,364
TOTAL: \$161,875

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 5.38 acres improved with a one and one-half-story frame and masonry single family dwelling built in 2006. The residential dwelling contains 3,164 square feet of living area and features a walkout basement with 2,594 square feet of building area containing minimal finish, two air conditioners, two fireplaces, a central vacuum system, geo-thermal heating, and an attached three-car garage containing 817 square feet of building area. The subject also features an outbuilding containing 3,300 square feet of building area which has a gravel floor. The subject is located in Milan, Bowling Township, Rock Island County.

The appellants appeared with counsel before the Property Tax Appeal Board claiming assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellants submitted an equity grid analysis of four land comparables, a synopsis of the local board of review proceedings, photographs and various legal memoranda.

In regards to the inequity argument, the appellants relied upon four land comparables. Data regarding the improvement assessment was not submitted. The land comparables were located within one mile of the subject and consisted of either 4 acres or 5 acres in size. They each had a land assessment of \$4,848. Appellant Kenneth Heinz testified that the data regarding the land comparables was taken from public records.

The appellants also argued overvaluation based on recent construction. The testimony indicated that in 2006 the cost to build the subject residential dwelling was approximately \$360,000 for building material and labor costs. The outbuilding cost approximately \$16,850 to build in 2002.

The appellants argued that the subject's market value was diminished because of its close proximity to agricultural property immediately adjacent to the subject residential dwelling which allowed cattle to graze in close proximity to the subject. The appellants were unable to proffer evidence of the exact diminishment in value because of these issues. The appellants also argued the subject's value was diminished because of a lack of driveway access to the front of the house. The appellants requested the Property Tax Appeal Board take judicial notice of the subject's assessment in 2006 issued by the Property Tax Appeal Board in Docket No. 06-01064.001-R-1.¹ Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review - Notes on Appeal" wherein the subject's final assessment of \$161,875 was disclosed. The subject's assessment reflects an estimated market value of \$483,209 or \$152.72 per square foot of living area, including land, using the 2010 three-year average median level of assessments for Rock Island County of 33.50%. The Board of review argued that the size of the appellants' land comparables and each individual assessment as shown on the appellants' grid was incorrect. Appellants' comparable #1 was

¹ The 2006 appeal was essentially decided based on date of occupancy, wherein a "pro-rated" assessment was issued for the subject property by the Property Tax Appeal Board.

actually .89 acres, #2 was .69 acres, #3 was .59 acres and #4 was 1.08 acres. In addition, each of the appellants' land comparables had a land assessment of \$5,060 as indicated by the County Assessor's Office records. The board of review further argued that the subject has a land assessment of \$1,776.84 per acre with three of the comparables having the same land assessment of \$1,776.84 per acre. Comparable #1 is depicted as having a land assessment of \$1,768.33 per acre. The appellants did not refute this evidence.

The board of review's evidence further indicated the subject's 2010 assessment was the result of the Property Tax Appeal Board's 2006 decision in the amount of \$122,969, which was then carried forward to 2010 with the addition of township equalization factors for 2007 (1.06), 2008 (1.04), 2009 (1.07) and 2010 (1.0437). The record (appellants' Exhibit 10 and board of review Exhibit 2) discloses, however, the subject's "total" assessment was increased 8.4% in 2007, 9.6% in 2008, 9.3% in 2009 and 9.6% in 2010.² The board of review also presented a Visual PAMSPRO Property Valuation Worksheet for the subject property. The worksheet depicts a 1.5-story residential dwelling located in rural Bowling Township built in 2005 and containing 3,164 square feet of building area. Various cost factors were applied to the residential building indicating a total cost to build of \$457,092.97. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

After considering the testimony and reviewing the record, 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 a reduction in the assessment of the subject property is warranted.

The Board gave little weight in its analysis to the appellants' recent construction cost argument because the Board finds the construction costs for a residence built in 2006 is not reflective of the subject's market value in 2010 without corroborating testimony and/or evidence of depreciation. The Board further gave little weight to the appellants' argument regarding a diminishment in value because of the agricultural land containing livestock immediately adjacent to the subject property, lack of a driveway to the front of the residence or other such issues. The Board finds the appellants failed to prove with substantive documentary evidence the amount of

² The subject's 2010 assessment was reduced by the board of review to \$161,875.

diminishment in value caused by said problems and/or negative elements.

In addition, the Board also finds the appellants failed to submit equity evidence regarding the subject's improvement, therefore no reduction to the subject's improvement assessment is warranted on this basis. The evidence disclosed the subject's land assessment is equivalent to the comparables presented by the appellants on a per acre basis. Therefore, no reduction in the subject's land assessment is warranted on this basis.

The board of review presented a Visual PAMSPRO Property Valuation Worksheet. The worksheet depicts the subject improvement has a market value of \$457,092.97 with an assessed value of \$152,364.32. The subject's improvement assessment reflects the value as found in the PASMSPRO Property Valuation Worksheet. The Board finds the best evidence in this record of the value of the subject improvement is found in the cost approach to value as developed by the assessor. The Board takes judicial notice of the 2006 decision (06-01064.001-R-1), however, the "rollover" provision of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) does not apply because 2010 is not in the same general assessment cycle as the 2006 assessment year. Further, the Board finds the 2006 decision has no bearing on the 2010 appeal, as each case stands on its own merits.

Based on the testimony of the assessor and the evidence in this record, the Board finds the appellants failed to prove inequity exists by clear and convincing evidence and failed to prove overvaluation of the subject property by a preponderance of the evidence. The Board finds the manifest weight of the evidence and testimony herein supports the subject's assessment 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.



Chairman



Member



Member



Member



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: February 21, 2014



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.