



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

APPELLANT: John Markin  
DOCKET NO.: 10-01655.001-R-1  
PARCEL NO.: 16-27-207-018

The parties of record before the Property Tax Appeal Board are John Markin, 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:** \$11,899  
**IMPR.:** \$68,536  
**TOTAL:** \$80,435

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 1-story dwelling of frame and masonry construction containing 1,521 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and an attached 744 square foot garage. The property has a 14,550 square foot site and is located in Rock Island, Blackhawk Township, Rock Island County.

The appellant's appeal is based on overvaluation along with a brief from the appellant. In support of the overvaluation argument, the appellant submitted information on three improved comparable sales and three vacant land sales. In addition, the appellant noted that for 2009, the subject's land assessment was reduced to \$11,666 based on the agreement of the township assessor based upon the evidence. The appellant also reported the subject property was purchased in July 2007 for \$253,400.

As part of the brief the appellant stated the subject's subdivision was developed seven years ago. "To date" there are 15 open lots and only nine improved properties. "Due to erosion issues, several lots within the subdivision have been determined too unstable to build on and have been removed from [the] real estate market. Most of these lots are directly across from the subject property." The appellant further contended that the

erosion issue "has directly contributed to a disinterest in buying and/or building in this subdivision [and] has resulted in the rapidly declining value in lots and properties in the subject and neighboring subdivision as shown in comparable sales submitted as evidence." The appellant concluded the brief by asserting the "subdivision will remain barren and sparsely populated never developing into a normal neighborhood [and] therefore deterring prospective buyers and reducing sale value."

The three improved sales are described as 1-story, 1.5-story or 2-story dwellings of frame and masonry construction that range in size from 1,530 to 2,444 square feet of living area. The dwellings range in age from 5 to 10 years old. Each comparable is within two blocks of the subject property. Two of the comparables have a full basement. Each dwelling has central air conditioning and a garage ranging in size from 800 to 864 square feet of building area. The comparables have sites ranging in size from 13,796 to 63,625 square feet of land area. The comparables sold from February to June 2010 for prices ranging from \$160,000 to \$219,900 or from \$65.47 to \$125.23 per square foot of living area, including land.

The three vacant land sales are described as parcels located on the "same block" as the subject. The parcels range in size from 10,795 to 41,053 square feet of land area. These properties sold between May and August 2010 for prices of \$20,000 or \$25,000 or from \$0.61 to \$1.85 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$7,507 which would reflect a land market value of approximately \$22,521 or \$1.55 per square foot of land area; the appellant also requested a total assessment reduction to \$57,537 which would reflect a total market value of approximately \$172,611 or \$113.49 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$80,435 was disclosed. The subject's assessment reflects a market value of \$240,104 or \$157.86 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for Rock Island County of 33.50% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

The board of review presented a letter addressing the appellant's evidence where the board of review contends appellant's comparables #1 and #2 were not "arm's length" transactions. To support these assertions, the board of review submitted a memorandum prepared by the Blackhawk Township Assessor. The assessor stated that comparable #1 was not advertised for sale and "will not be principal residence" along with a claim that the new owner was working with Blackhawk State Bank as "the home was in some type of foreclosure." Similarly as to comparable #2, the assessor wrote this was a "repo" and foreclosed property "selling

for approximately ½ priced. The yard has an erosion problem which must be handled by the buyer. However, documentation is available on cost & extent of repairs." The board of review also contends that appellant's comparable #3 is "2.5 miles from the subject's neighborhood and located in an established neighborhood" but again provided no map or other data to support this assertion of location and substantively contradict the appellant's contention that this property is "two blocks" from the subject.<sup>1</sup>

The township assessor provided a grid analysis of seven comparable sales improved with 1-story, 1.5-story or 2-story dwellings of masonry, frame or frame and masonry construction that range in size from 1,756 to 2,624 square feet of living area. The dwellings were constructed from 1992 to 2009. Two of the comparables are located in Rock Island and five are located in Milan. Features of the comparables include a full or partial basement, three of which include finished area. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 1,005 square feet of building area. These seven comparables sold from August 2008 to May 2010 for prices ranging from \$250,000 to \$399,200 or from \$106.84 to \$214.28 per square foot of living area, including land.

The township assessor also included an equity analysis of four suggested comparable properties. As the Property Tax Appeal Board finds that equity data is not responsive to the appellant's overvaluation claim, this equity evidence will not be further addressed on this record.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contends "there is nothing in the immediate area to defend any denial of my request to reduce the assessed value of my property." Only two of the comparables from the board of review are close in proximity to the subject and others are "in a neighboring city or more than 5 miles away."

In addition, the appellant submitted "a recent listing of lots still available for sale in my cul-de-sac that show the lot prices continue to decline." The listing prices are either \$19,900 or \$23,900.

As to these additional parcels that are available for sale which the appellant presented in rebuttal, pursuant to the rules of the Property Tax Appeal Board rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties.

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<sup>1</sup> As additional evidence of location, the Board takes notice that the subject parcel number of 16-27-207-018 appears to be close in proximity to the parcel number of appellant's comparable #3 which is 16-27-207-025.

(86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board cannot consider the additional comparable lot listings submitted by appellant in conjunction with his rebuttal argument.

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.

As the instant appeal concerns the 2010 assessment of the subject property, the Property Tax Appeal Board has not further considered the previous year's land assessment in this appeal as argued by the appellant.

In addition, the Property Tax Appeal Board finds Showplace Theatre v. Property Tax Appeal Board, 145 Ill.App.3d 774 (2<sup>nd</sup> Dist. 1986), provides some guidance in appeals of this nature concerning challenges to both the land and improvement assessments of an improved property. In Showplace, the appellant only appealed the land value. The basis for judicial review was whether Showplace could appeal only the land valuation, thereby limiting the Property Tax Appeal Board's jurisdiction. The Appellate Court affirmed the Property Tax Appeal Board's decision to reduce the subject's land assessment, but increase the improvement assessment based on its recent sale. The Appellate Court found assessments are based on real property consisting of both land and improvements. A market value appeal to the Property Tax Appeal Board includes both the land and improvements and together they constitute a single assessment. Thus, the appellant's evidence of three vacant land sales in this appeal in an effort to put at issue only the valuation of a small portion of the property (the land only), rather than the entire property, is not an appropriate analysis for an overvaluation claim regarding improved property. Rather the three improved comparable sales submitted by the appellant, if truly comparable to the subject, would reflect the value of the entire property and be more reflective of the subject's estimated market value.

In summary and based upon the holdings of Showplace, the Property Tax Appeal Board finds the appropriate evidence to consider for this appeal is the value of the property as a whole which would then result in a total assessment reflective of the estimated market value of the property as of January 1, 2010. Thus, the improved sales comparables presented by the appellant along with the improved sales presented by the board of review will be examined for purposes of this appeal.

For this 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); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist

of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of ten improved comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #2 as this dwelling is substantially larger than the subject dwelling. Similarly, the Board has given reduced weight to board of review comparables #4 through #7 as these four dwellings each are similarly significantly larger than the subject dwelling and therefore dissimilar for purposes of comparison.

The Property Tax Appeal Board finds appellant's comparables #1 and #3 along with board of review comparables #1, #2 and #3 are the five most similar properties to the subject in size, style, exterior construction, features and/or age. These properties also sold proximate in time to the assessment date at issue. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between August 2008 and April 2010 for prices ranging from \$191,600 to \$399,200 or from \$114.17 to \$214.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$240,104 or \$157.86 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. In addition, the subject's estimated market value as reflected by its assessment is further supported by the subject's slightly higher July 2007 purchase price of \$253,400.

Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's 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.