



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

APPELLANT: Michael Lee  
DOCKET NO.: 11-01284.001-R-2  
PARCEL NO.: 24-19-100-004

The parties of record before the Property Tax Appeal Board are Michael Lee, the appellant, by attorney Mark D. Churchill of Churchill & Churchill, P.C. in Moline, and the Rock Island County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:

<b>F/Land:</b>	\$473
<b>Homesite:</b>	\$7,665
<b>Residence:</b>	\$287,821
<b>Outbuildings:</b>	\$0
<b>TOTAL:</b>	\$295,959*

Subject only to the State multiplier as applicable.

\* Pro-rated assessment for 235 days.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Rock Island County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story dwelling of frame and brick exterior construction with approximately 10,217 square

feet of living area.<sup>1</sup> The dwelling was constructed in 2011. Features of the home include a partial basement, central air conditioning, a fireplace and an attached 1,430 square foot garage. The property consists of 41-acres and is located in Milan, Rural Township, Rock Island County.

The appellant contends overvaluation as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the subject's farmland or land/homesite assessments of \$473 and \$7,665, respectively.

In support of the dwelling overvaluation argument, the appellant submitted information on the cost to construct the subject dwelling. The appellant completed Section VI of the Residential Appeal petition reporting that the subject land was purchased in August 2007 and the building was finished being constructed as of May 1, 2011. The appellant indicated the dwelling was constructed for a total cost of \$1,341,125.05 or \$131.26 per square foot of living area, including contractor's fees, architectural or engineering fees, landscaping of the homesite and/or building permits. The appeal submission included a cover letter from counsel and copies of the actual construction costs (schedule and paid bills). The appellant reported the building was inhabitable and fit for occupancy or its intended use on May 1, 2011.

Based on this evidence, the appellant requested a reduced improvement assessment of \$287,821 which would reflect an assessment for 235 days only, not a full year, for 2011 due to the new construction of the dwelling.<sup>2</sup>

The appellant also provided a copy of the Notice of Final Decision on Assessed Value by the Board of Review which indicated that the dwelling was assessed at \$400,906 "based on evidence submitted by appellant and to correct sq. ft. calculation." Also presented by the appellant was a Notice of Adjusted Assessment (Instant Assessment) reflecting an improvement assessment of \$495,155 with a notation "building assessed for 235 days."

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<sup>1</sup> The appellant reported the dwelling contains 10,217 square feet and the board of review reported the dwelling contains 10,399 square feet. Neither party submitted a schematic drawing or other substantive evidence to support their respective size calculations. The Board finds that the difference of 182 square feet does not prevent a determination of the correct assessment of the subject property on this record.

<sup>2</sup> Counsel's cover letter outlined the mathematical calculation of  $\$1,341,125.05 \div 3 = 447,041.66 \div 365 \times 235 = 287,821$ .

The board of review submitted its "Board of Review Notes on Appeal"<sup>3</sup> and subsequently filed "Amended Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$409,044. The subject's improvement assessment of \$400,906 reflects a market value of approximately \$1,202,718 for 235 days of a year of 365 days. The board of review failed to submit a copy of the subject's property record card as required by the rules. 86 Ill.Admin.Code §1910.40(a).

In support of its contention of the correct assessment the board of review submitted a letter and documentation. The letter asserts that the township assessor calculated a value for the subject dwelling using the Marshall & Swift "Cost to Construct" books of \$2,074,488 for an assessed value of \$691,427 at one-third (Exhibit 4).

In further support of the subject's value, the board of review submitted Exhibit 5 consisting of a listing of addresses, sales prices, square footages and price per square foot of seven properties that sold since 2009 "using the over \$1,000,000 criteria." Based on these sales after extracting the land value, the board of review asserted the median market value was \$212 per square foot. Next, given a dwelling size for the subject of 10,399 square feet, the board of review contends the subject therefore has a market value of \$2,204,588. Applying the statutory level of assessment of 33.33%, the board of review contends the subject's total assessment for a year would be \$734,789 less the total land assessment of \$8,138 for a total of \$726,151. Then applying the 235 day occupancy of the new construction, the board of review opined an improvement assessment of \$467,885 (the Property Tax Appeal Board finds there are mathematical errors in the letter).

In written rebuttal, counsel for the appellant noted that the seven comparable sales presented by the board of review differed from the subject by not having a rural location, were dated sales from as distant as 2009 and some were not either in Rock Island County nor in Illinois.

### **Conclusion of Law**

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<sup>3</sup> This initial submission reflected "board of review action" with a total assessment of \$295,959; counsel for the appellant replied that this assessment was acceptable although the revised figure was not part of the "stipulation" portion of the Notes on Appeal. Subsequently the board of review clarified that there was no proposed assessment reduction for this parcel.

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. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the cost to construct the dwelling presented by the appellant of \$1,341,125. The Board has given little weight to the seven sales presented by the board of review. The board of review provided little detail of these purportedly comparable properties including the lack of a grid analysis with age, design, location, features and/or other details as would be necessary for a complete analysis of the data. Furthermore, each of these homes is significantly smaller than the subject dwelling which is the only substantive criteria that the board of review supplied as part of Exhibit 5.

The parties do not dispute the application of a partial year assessment to the subject property by applying occupancy for 235 days of a year of 365 days. The partial assessment of property is derived from Section 9-180 of the Property Tax Code which provides:

Pro-rata valuations; improvements or removal of improvements. The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year. . . .

Computations under this Section shall be on the basis of a year of 365 days.

In light of this provision of the Property Tax Code, the Property Tax Appeal Board finds that the subject property should be assessed as of May 1, 2011. Therefore, the Property Tax Appeal Board finds a reduction in the subject's improvement

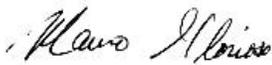
assessment is warranted on this record based on a year of 365 days and a value of the dwelling in light of the reported cost of construction. The subject's improvement assessment of \$400,906 even on a pro rata basis reflects a market value above the cost to construct the subject dwelling. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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.

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Chairman



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Member



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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: May 22, 2015



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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.