



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

APPELLANT: John & Donna Carlyle
DOCKET NO.: 11-01288.001-R-1
PARCEL NO.: 17-11-121-002

The parties of record before the Property Tax Appeal Board are John & Donna Carlyle, the appellants, by attorney William L. Detrick of McCarthy, Callas & Feeney, P.C., 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: \$24,244
IMPR.: \$59,081
TOTAL: \$83,325

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story modular home of frame construction containing 1,736 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full unfinished basement, central air conditioning, a fireplace and both an attached two-car garage of 720 square feet and a detached two-car garage of 720 square feet. The property has a 49,585 square foot site and is located in Moline, South Moline Township, Rock Island County.

The appellant's appeal is based on overvaluation and specifically only challenges the assessment of the subject's land without challenging the assessment placed upon the structure(s). As part of the appeal petition, the appellant also reported purchase of the subject lot in May 2008 for \$80,000.

In support of the land overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$202,000 as of September 14, 2011 with no specific breakdown of value between the land and structure(s). The appraisal was prepared by Chad J. Kelley, a State of Illinois Certified Residential Real Estate Appraiser for a refinance transaction, but the rights appraised were fee simple.

As to the subject parcel, the appraiser described the subject site as consisting of 15,400 square feet of land area (70 x 220) and the appraiser also stated, "The owners are selling of a portion of the lot that is currently listed for sale at \$29,900. Although still has the same address as the subject it is not the subject dwelling or detached garage." The appraiser never explained the size of the portion of the subject lot that was for sale.

In Section III of the Residential Appeal petition, the appellant reported the subject lot contains 49,858 square feet of land area. Next to the total land size was written, "15,400 House; 34,458 Landlocked." No further explanation of this contention or breakdown was provided.

In estimating the market value of the subject property, the appraiser developed only the sales comparison approach to value and provided information on three comparable sales and one listing. The comparables are located from .46 to 1.99-miles from the subject property. The comparables have sites ranging in size from 8,568 to 20,710 square feet of land area. These parcels are improved with ranch or raised ranch dwellings that range in size from 1,550 to 2,244 square feet of living area. The dwellings range in age from 2 to 61 years old. Features of the comparables include a full basement, three of which are partially finished. Each home has central air conditioning and an attached two-car garage. Three of the comparables have one or two fireplaces and the subject and each of the comparables are reported to have a "modern kitchen." Three of these comparables sold from December 2010 to July 2011 for prices ranging from \$184,000 to \$226,000 or from \$100.71 to \$115.22 per square foot of living area, including land. The listing had an asking price of \$198,900 or \$128.32 per square foot of living area, including land.

After making adjustments to the comparables for date of sale/time and/or concessions and for differences from the subject in condition, room count, dwelling size, basement finish, garage size and/or number of fireplaces, the appraiser estimated the comparables had adjusted prices ranging from \$196,645 to \$216,970 or from \$96.69 to \$130.74 per square foot of living area, including land. The appraiser noted the \$10,000 downward condition adjustment for sales #1 and #3 were based upon the reported inferior overall condition as compared to the subject "at the time of sale per MLS." Based on this data and analysis, the appraiser estimated the subject had an estimated value under the sales comparison approach of \$202,000 or \$116.36 per square foot of living area, including land which the appraiser found to consist of 15,400 square feet of land area.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$72,414 which would reflect a market value of approximately \$217,242 or \$125.14 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 \$83,325 was disclosed. The subject's assessment reflects a market value of \$248,435 or \$143.11 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for Rock Island County of 33.54% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a two-page letter outlining criticisms of the appraisal and sales that support the subject's estimated market value. The first criticism of the appraisal is the appraiser's lot size conclusion for the subject. As to the condition adjustment for sale #1, the board of review provided a copy of the Multiple Listing Service sheet which "does not appear that the property warrants a \$10,000 adjustment." Additional criticisms include the adjustment for basement finish and the failure to adjust for differences in lot size. Similarly, the selection of sale #2 was criticized given the age of the dwelling as compared to the subject and similarly sale #3 is also significantly older than the subject dwelling and is further different in design from the subject. As such, the board of review urges that little weight be given to the appraisal as it is not a credible estimate the subject's estimated market value.

In support of the subject's assessment, the board of review submitted Multiple Listing Service sheets concerning seven comparable sales. Based upon those sheets, the comparables are improved with one-story dwellings of masonry, frame or frame and masonry construction that range in size from 1,611 to 2,094 square feet of living area. The dwellings were constructed from 1967 to 2011. Features of the comparables include a full basement, three of which include finished area. Each home has central air conditioning, a fireplace and a two-car garage or a three-car garage. Five of the comparables have sites ranging in size from 11,718 to 27,443 square feet of land area. The data presented is unclear as to comparables #2 and #4, but the remaining five comparables sold from September 2010 to May 2011 for prices ranging from \$214,000 to \$265,000 or from \$121.78 to \$145.21 per square foot of living area, including land.

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 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 (3rd 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 Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were similar to the subject in size, style, exterior construction, features and/or age. These properties also sold most proximate in time to the assessment date at issue of January 1, 2011. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables sold for prices ranging from \$214,000 to \$265,000 or from \$121.78 to \$145.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$248,435 or \$143.11 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.

Less weight was given the appraisal and the comparable sales presented by the appellant's appraiser due to differences from the subject in style, age and/or features. In addition, the presentation by the board of review raised legitimate questions regarding the substantial condition adjustment made for sales #1 and #3 given the data in the MLS sheets that did not note problems with the property's condition. Furthermore, the Board finds the appraiser's determination of the subject lot size to be highly suspect and the appraiser's failure to further articulate the basis for this lot size determination in light of the admission that there was a portion of the subject property that was for sale. The appraiser never articulated the size of this parcel that was for sale nor addressed how that was factored into the final opinion of value, if it was considered, which ultimately leads to questions regarding the credibility of the entire report.

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: November 22, 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.