



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

APPELLANT: Kenneth & Sharon Heinze
DOCKET NO.: 11-01321.001-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.: \$139,141
TOTAL: \$148,652

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, and an appraisal depicting an estimated market value of \$446,000 as of April 6, 2011.

In regards to the land inequity argument, the appellants relied upon four land comparables. Equity 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 Heinze testified that the data regarding the land comparables was taken from public records.

The appellants also argued overvaluation based on an appraisal. The appraisal depicted an estimated value of \$446,000 as of April 6, 2011. The appraiser was not present at the hearing to provide support for the estimation of value, the methodologies used and/or the adjustments or lack thereof. The appraisal depicts four comparable sales and one sale listing. The four sales occurred from June 2008 to December 2009 and sold for prices ranging from \$360,000 to \$479,000 or from \$112.04 to \$144.06 per square foot of living area. The comparables were located from 3.98 miles to 22.18 miles from the subject. They were situated on sites ranging from 2 acres to 6 acres. The sale comparables were 1.5-story or 2-story dwellings, ranged in age from 7 to 17 years old, contained central air-conditioning, and either a 3-car or 6-car garage. Each comparable had a partial basement with three having a partially finished basement. The comparable sales ranged in size from 3,141 to 4,120 square feet. The sale listing depicted a property located 4.30 miles from the subject that was listed for sale for \$549,900. This 2-story listing was located on a .3 acre site; was 5 years old, contained 3,300 square feet of living area, a partially finished basement area, a 4-car garage and a fireplace. The comparables were adjusted for room count, size, site area, quality of construction, basement area, garage size and various other features. All of the comparables had adjusted sale or listing prices ranging from \$384,600 to \$538,765.

Appellant Kenneth Heinze testified that the appraisal he submitted failed to take into account the subject's rural setting and diminishment in value because of the close proximity to an agricultural setting, the reduced level of water in the pond, lack of a proper driveway and a collapsed retaining wall.

The appellants also disagreed with the size of the subject as depicted in the appraisal. The appellants testified the subject contains 3,164 square feet of living area.¹ The appellants further disagreed with the estimated value of \$446,000 contained within the appraisal report. 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-1.² 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 \$148,652 was disclosed. The subject's assessment reflects an estimated market value of \$443,208 or \$140.08 per square foot of living area, including land, using the 2011 three-year average median level of assessments for Rock Island County of 33.57%. 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 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 \$2,171.46 per acre. The board of review submitted nine land comparables which ranged in size from 5.01 acres to 5.489 acres. They had 2010 assessed values ranging from \$9,553 to \$14,285 or from \$1,906.79 to \$2,602.48 per acre of land area.³ The subject is depicted as having 5.38 acres of land area, a 2010 land assessment of \$9,511 or \$2,171.46 per acre of land area. The spreadsheet depicts the subject as containing a pond whereby the usable land was reduced by approximately one acre, and therefore, 4.38 acres was used in the calculation.

In support of the subject's market value as reflected by the assessment, the board of review relied upon the appraisal submitted by the appellants. 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

¹ The board of review agreed with this size.

² 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.

³ The 2011 assessment for these comparables was not depicted.

the parties and the subject matter of this appeal. The Board further finds that a reduction in the assessment of the subject property is not warranted.

The appellants contend assessment inequity as one basis of the appeal. The Illinois Supreme Court has held that 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). 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 appellants have not met this burden.

The board finds the subject's land assessment is within the range established by the best comparables in this record. The board gave little weight to the land assessment data submitted by the appellants as the board of review disclosed the appellants' data contained numerous errors. The board finds the board of review submitted nine land comparables with land assessments ranging from \$1,906.79 to \$2,602.95 per acre. The subject has a land assessment equating to \$2,171.46 per acre,⁴ which is within the range established by the most similar comparables contained in this record. Therefore, no reduction in the subject's land assessment based on equity is warranted. The appellants failed to submit improvement equity comparables and therefore no reduction to the subject's improvement assessment is warranted based on assessment inequity.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

The appellants also argued overvaluation based on an appraisal. When market value is the basis of the appeal the value of the

⁴ Utilizing 4.38 acres to discount for the one-acre pond area.

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). 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 appellants have not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board gave no weight to the estimate of value contained within the appraisal report. The appraiser was not present to provide direct testimony in support of the final estimate of value or subject to cross-examination regarding the methodologies used. The raw sales data depicts four comparable sales and one sale listing. The four sales occurred from June 2008 to December 2009 and sold for prices ranging from \$360,000 to \$475,000 or from \$112.04 to \$144.06 per square foot of living area. The comparables had varying degrees of similarity to the subject. The appellants argued the final estimate of value contained within the appraisal was incorrect, however, they offered no substantive documentary evidence to support this claim. The Board finds the subject's assessment reflects a market value of \$443,208 or \$140.08 per square foot of living area, including land, which is below the final estimate of value contained in the appraisal as submitted by the appellants; and is within the range of established raw sales data. The Board finds this was the only evidence submitted or relied upon by either party in support of the subject's market value. Therefore the Board finds the appellants have not shown by a preponderance of the evidence that the subject's assessment is incorrect based on overvaluation.

In conclusion the Board finds the appellants have not shown by clear and convincing evidence the subject's assessment is inequitable and have not shown by a preponderance of the evidence that the subject's assessment is excessive based on overvaluation. Therefore, no reduction is warranted on either bases.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy 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: February 21, 2014

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.