



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

APPELLANT: Roland Bartscher
DOCKET NO.: 11-06029.001-R-1
PARCEL NO.: 09-08-306-006

The parties of record before the Property Tax Appeal Board are Roland Bartscher, 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: \$33,071
IMPR: \$70,919
TOTAL: \$103,990

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed this 2011 assessment appeal from a 2010 assessment decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). 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 1.5-story dwelling of frame and brick exterior construction with 4,195 square feet of living area. The dwelling was constructed in 1837 with an addition built in 2002. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a

garage with a total building area of 2,744 square feet for eight cars. The property has a 1.3-acre site on the river and is located in Hampton, Hampton Township, Rock Island County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was sold on February 22, 2013 for a price of \$300,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,990. The subject's assessment reflects a market value of \$310,048 or \$73.91 per square foot of living area, land included, when using 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 support of its contention of the correct assessment the board of review submitted a letter prepared by the Chairperson of the board of review. The board of review contended that the appellant cannot rely upon a 2013 sale price of the subject property for an assessment as of January 1, 2011. Instead, the board of review contends that the appraisal of the subject property presented to the board of review for the 2010 assessment appeal reflects the best market value evidence of the subject's fair cash value. A copy of the appraisal of the subject property prepared for the appellant with an estimated market value of \$312,000 as of December 31, 2009 was submitted by the board of review. At the time the appraisal report was prepared, the property was listed for \$369,900.

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

In rebuttal, the appellant argued that the subject dwelling was on the market from December 2006 to February 2013 with continual price reductions prior to the sale for \$300,000.

Conclusion of Law

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The board of review presented an appraisal of the subject property with an opinion of market value of \$312,000 as of December 31, 2009 or approximately 13 months prior to the assessment date at issue of January 1, 2011. The appellant presented the sale price of the subject property of \$300,000 that occurred February 22, 2013 or approximately 26 months after the assessment date at issue of January 1, 2011.

The Board finds the best evidence of market value in the record to be the appraisal of the subject property with an estimated market value of \$312,000 submitted by the board of review as the opinion of market value was more proximate in time to the assessment date that is at issue. The subject's assessment reflects a market value of \$310,048, including land. The Board finds that the appraisal supports the assessed valuation of the subject property. The Board gave little weight to the subject's subsequent sale due to the fact that the sale did not occur proximate in time to the assessment date at issue. Based on this record the Board finds the subject's assessment is reflective of market value and no change in the subject's assessment 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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 20, 2015

A. Portol

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.