



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

APPELLANT: Tom & Peggy Bokros  
DOCKET NO.: 12-01119.001-R-1  
PARCEL NO.: 18-07-101-001

The parties of record before the Property Tax Appeal Board are Tom & Peggy Bokros, the appellants; 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:

**LAND:** \$24,903  
**IMPR.:** \$42,300  
**TOTAL:** \$67,203

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2012 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 is improved with a one and one-half story single family dwelling of frame exterior construction containing 1,692 square feet of living area. The dwelling is approximately 19 years old. Features of the property include an unfinished

basement, central air conditioning, a fireplace, a pole building and a 1,096 square foot garage. The property has a 105,066 square foot site. The subject property is located in the City of East Moline, Hampton Township, Rock Island County, Illinois.

The appellants argued the subject property was inequitably assessed. The appellants challenged the subject's land and improvement assessments. In support of the inequity claim, the appellants submitted an analysis of six comparables located from two blocks to 1.5 miles from the subject. Four of the comparables were improved with single-family dwellings, which were comprised of two, one-story style dwelling; a one and one-half story style dwelling; and a two-story style dwelling of frame or brick exterior construction. The dwellings were from 6 to 68 years old and ranged in size from 1,373 to 1,875 square feet of living area. Features had varying degrees of similarity when compared to the subject. These comparables had improvement assessments that ranged from \$25,970 to \$52,394 or from \$18.91 to \$31.18 per square foot of living area. The subject property had an improvement assessment of \$58,289 or \$34.45 per square foot of living area.

The six comparables had lots that ranged in size from 94,848 to 211,048 square feet of land area and had land assessments that ranged from \$9,658 to \$18,573 or from \$.07 to \$.15 per square foot of land area. The subject property has a land assessment of \$24,903 or \$.24 per square foot of land area. The appellants argued the subject's land assessment was increased by 154.5% by the township assessor from the prior tax year.

Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$83,192. In support of the subject's assessment, the board of review submitted a letter addressing the appeal, a land assessment analysis of 12 suggested land comparables along with a corresponding location map that was prepared by the township assessor.

In the letter, the board of review argued the appellants' comparables are located in South Moline Township; comparables #5 and #6 were older and smaller than the subject; and comparables #2 and #6 are one-story style dwellings.

The 12 land comparables ranged in size from 70,132 to 128,066 square feet of land area and had land assessments ranging from \$16,637 to \$30,380 or \$.24 per square foot of land area. The location map depicts that only three comparables were located in relative close proximity to the subject.

The board of review did not submit any improved comparables to demonstrate the subject dwelling was being equitably assessed. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellants argued the land comparables submitted by the board of review are literally located all over Hampton Township. The appellants argued that although their comparables are located in South Moline Township, they are located in close proximity across the road in the City of East Moline, like the subject.

#### **Conclusion of Law**

The taxpayers argued assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants met this burden of proof with respect to only the subject's improvement assessment.

With respect to the subject's land assessment, the parties submitted land assessment information for 18 suggested land comparables. The Board placed less weight on comparables #1, #4, #5 and #6 submitted by the appellants. Three comparables are considerably larger in land area when compared to the subject and one comparable is located 1.5 miles from the subject. The Board gave less weight to comparables #1 through #6 and #9 through #12 submitted by the board of review due to their smaller or larger land size and/or distant location when compared to the subject. The Board finds the remaining four land comparables are most similar to the subject in location and land size. These properties contain from 94,848 to 105,851 square feet of land area and have land assessments ranging from \$13,810 to \$25,110 or from \$.14 to \$.24 per square foot of land

area. The subject property has 105,066 square feet of land area with a land assessment of \$24,903 or \$.24 per square foot of land area. The Board finds the subject's land assessment falls within the range established by the most similar land comparables contained in this record. Therefore, no reduction in the subject's land assessment is warranted.

However, the Board finds it highly problematic that similar comparables located in the same geographic area have such divergent land assessments without any supporting credible market evidence, regardless of their location in different townships from a manmade border. The Board finds the board of review has the statutory responsibility to establish uniform assessments not only within a township, but also between townships, which does not appear to exist based on this record.

With respect to the subject's improvement assessment, the appellants submitted four suggested assessment comparables for the Board's consideration. The board of review did not submit any improved comparables to demonstrate the subject dwelling was uniformly assessed. The Board gave less weight to comparables #5 and #6 submitted by the appellants due to their older age when compared to the subject. The Board finds the comparable #1 and #2 were more similar to the subject property in location, style, age, size and most features. These comparables had improvement assessments of \$36,283 and \$52,394 or \$19.35<sup>1</sup> and \$31.18 per square foot of living area. The subject property has an improvement assessment of \$58,289 or \$34.45 per square foot of living area, which is greater than the most similar comparables contained in this record. Therefore, a reduction in the subject's improvement assessment is justified.

---

<sup>1</sup> This comparable is 13 years newer and is slightly larger than the subject, but has a considerably lower improvement assessment.

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.

\_\_\_\_\_  
Chairman

*K. L. Fan*

*Klaus Albrecht*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
Acting 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 20, 2015

*A. Proctor*

\_\_\_\_\_  
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.