



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

APPELLANT: Michael Lee
DOCKET NO.: 13-00281.001-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:

F/Land:	\$574
Homesite:	\$7,681
Residence:	\$488,015
Outbuildings:	\$0
TOTAL:	\$496,270

Subject only to the State multiplier as applicable.

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 2013 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 10,399 square feet of living area. The dwelling was constructed in 2011.

Features of the home include a partial basement with finished area, central air conditioning, five fireplaces and an attached 1,452 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 \$574 and \$7,681, respectively.¹

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 \$128.97 per square foot of living area, including contractor's fees, architectural or engineering fees, landscaping of the homesite and/or building permits. The appellant reported the building was inhabitable and fit for occupancy or its intended use on May 1, 2011.

In a letter from appellant's counsel, it was argued that the subject dwelling has an improvement assessment of \$41.51 per square foot and applying this assessment to the dwelling size of 10,399 square feet rather than the 15,000 square feet as reported by the township assessor would result in a dwelling assessment of \$431,661.49. Similarly, the attorney contended that applying the garage assessment of \$38.81 per square foot to the garage size of 1,452 square feet results in a garage assessment of \$56,352.12. Thus, based on this evidence and analysis, the appellant requested a reduced improvement assessment of \$488,015.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review which disclosed the total assessment for the subject of \$675,950. The subject's improvement assessment of \$667,695 reflects a market value of approximately \$2,003,285 when applying the 2013 three year median level of assessments in Rock Island County of 33.33% as determined by the Illinois Department of Revenue. The subject's improvement assessment of \$667,695 reflects an improvement

¹ The appellant did modify the total land assessment from \$8,255 to \$8,185 in Section 2c of the appeal petition, but provided no substantive evidence to challenge either the farmland or the homesite land assessments.

assessment per square foot of \$64.21. 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 with a listing of nine addresses, sq. ft./improvements and sq. ft./sales prices. Based on these nine sales, eight of which were located in Iowa, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant noted that the comparable properties presented by the board of review were most not within the State of Illinois and not within the subject's township. Most of the comparables are within city limits as compared to the subject property that has a rural location lacking city sewer, water, fire and police protection services. The only sale within Illinois reflected a sale price of \$160.37 per square foot and the appellant is requesting a building assessment that would reflect a market value of approximately \$140.79 per square foot of living area.

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 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 no weight to the nine sales presented by the board of review which lack the details necessary for analysis such as age, design, exterior construction, dwelling size, features and/or amenities. The board of review's listing is deemed insufficient for any meaningful analysis.

The Board has given little weight to the appellant's analysis based on the subject's purported improvement assessment as applied to the dwelling size of 10,399 square feet. The Board finds that the appellant did not present an appeal based upon

lack of assessment uniformity. The Board further finds that the appellant did not provide sufficient assessment evidence to substantiate the purported improvement assessment of the subject property of \$41.51 per square foot when the improvement assessment of \$667,695 reflects an improvement assessment of \$64.21 per square foot of living area.

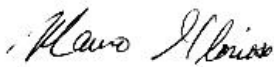
As to the appellant's overvaluation argument, the Board finds that the subject's improvement assessment of \$667,695 reflects a market value of \$2,003,285 which is above the cost to construct the subject dwelling reported by the appellant of \$1,341,125 and which was not substantively disputed by the board of review. Based on this evidence the Board finds a reduction in the subject's improvement 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.

Chairman



Member



Member

Member



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



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.