



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

APPELLANT: Scott & Patricia Harris  
DOCKET NO.: 14-04167.001-R-1  
PARCEL NO.: 10-029-038-00

The parties of record before the Property Tax Appeal Board are Scott & Patricia Harris, the appellants, by attorney Richard Whitman of Whitman & Whitman in Monmouth; and the Warren County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** in the assessment of the property as established by the **Warren** County Board of Review is warranted. The correct assessed valuation of the property is:

<b>LAND:</b>	\$0
<b>IMPR.:</b>	\$42,328
<b>TOTAL:</b>	\$42,328

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2014 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 1½-story frame dwelling with 1,288 square feet of living area.<sup>1</sup> The dwelling was constructed in 2000 and features of the home include a full basement, central air conditioning, and a 780 square foot garage. The property is held under a lake lease, the lessor of which is Hickory Grove Lake Company. The dwelling is situated on a 9,331 square foot lakefront site and is located in Monmouth, Spring Grove Township, Warren County.

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<sup>1</sup> The appellants' grid analysis and the property record card submitted by the board of review show the dwelling contains 1,288 square feet of living area. The board of review now contends that the property should be shown as having 1,932 square feet of living area as it is a 1½-story dwelling. (1,288 x 1.5 = 1,932) The Board finds that, as of the January 1, 2014 assessment date at issue, the dwelling was being assessed at 1,288 square feet as shown by the property record card submitted by the board of review.

Appellants' counsel raised a contention of law as the basis of the appeal contending that, as this is an owner-occupied residence, the 2013 assessment stipulated to by the parties should be carried forward to the 2014 tax year and presented a legal argument before the Property Tax Appeal Board claiming the subject's 2014 assessment was incorrect as a matter of law. The record shows the Property Tax Appeal Board issued a decision the prior tax year under Docket Number 13-02844.001-R-1 lowering the assessment of the subject property to \$43,320 pursuant to an agreement reached between the parties. The appellants' attorney asserted that the subject property is an owner-occupied residence that has not sold and that tax years 2013 and 2014 are within the same general assessment period. Based on this argument, the appellants requested the subject's assessment as determined by the Board be carried forward to the 2014 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

Appellants' counsel also submitted a memorandum in which he raised multiple additional arguments. He submitted evidence regarding appellants 2013 purchase of the property, along a grid analysis containing information on three equity comparables in support of his argument that, as the dwelling is situated on a lake lease parcel, the value of the land should not be considered as part of the subject property's assessment.

In support of the overvaluation argument, the appellants submitted evidence disclosing the subject property was purchased May 9, 2013 for \$201,134. The appeal petition indicated that the sale was not between related parties and that the property was advertised for sale on the Multiple Listing Service (MLS) by a Realtor and was on the market for approximately three years. Appellants also stated that they began occupying the property on June 1, 2013. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The appellants also raised assessment inequity as one of the bases of the appeal. In support of this argument, the appellants submitted limited information on three equity comparables that are located in close proximity to the subject, in the same subdivision as the subject, and are also lake lease properties, like the subject. The comparables consist of 1-story or 1½-story single-family frame dwellings that range in size from 1,128 to 1,295 square feet of living area. The comparables have improvement assessments ranging from \$40,140 to \$44,790 or from \$25.51 to \$39.71 per square foot of living area.<sup>2</sup> Based on this evidence, the appellants requested that, for equality of assessment, the subject property's 2013 assessment of \$43,320 should remain the same for 2014.

Finally, appellants raised a contention of law asserting that the value of the leasehold as a component of their assessment. Counsel submitted email correspondence from the appellant and the Warren County Assessor addressing this issue and supplied case law in support of this argument.

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<sup>2</sup> There is a slight discrepancy between the amounts of the improvement assessments for the subject and the equity comparables stated on the grid analysis in comparison to the memo submitted by the appellants' attorney and the assessment amount stated by the attorney on the "Residential Appeal: form. The Board will utilize the amounts stated in the memo and on the appeal form.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,350. The subject's assessment reflects a market value of \$193,127 or \$149.94 per square foot of living area, land included, when using the 2014 three-year average median level of assessment for Warren County of 33.32% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$64,350 or \$49.96 for the 2014 tax year at issue. The subject is not assessed for land value due to its leasehold nature.

In response to appellants' counsel's argument that the stipulated assessment amount for 2013 should be carried forward to 2014, the supervisor of assessments submitted a memorandum in which she countered that the property is not owner-occupied and has always been a secondary residence for the appellants. She submitted information from the Rock Island County assessor's office showing that the appellants owned another dwelling in that county on which they had a homestead exemption for the period from 2013 to 2019.

The memorandum went on to make an argument in response to six sales comparables purportedly submitted by the appellants. As the record does not contain any sales comparables submitted by the appellants, this argument will not be addressed by the Board.

The assessor also explained the rationale for adjusting the square footage of the subject property. She states that the square footage should be calculated on the square foot of ground area and story height. She argues that the adjustment is also supported by the listing sheet for the subject property which stated that the dwelling 1,988 square feet of living area which is roughly 1.5 times the ground area. Also, the total of the room sizes shown on the listing sheet, when converted to square footage, equals 1,836 square feet which does not include areas such as halls, bathroom or closets, which confirms the 1,932 overall square footage proposed by the assessor. She stated that, based on the listing sheet, the square footage of the dwelling was going to be revalued "whether it sold or not." Since the property did sell in 2013, the sale price would be the best indication of value which would result in a new assessment of \$60,410. Based on the sale price, the assessor requested that, if PTAB determines a reduction in the 2014 value is warranted, it should not be below \$59,030 which is the estimated 2013 value multiplied by the 2014 township factor of .9771. ( $60,410 \times .9771 = 59,030$ , rounded)

The board of review also submitted an amended grid analysis and property record cards for the subject and the appellants' three comparables.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties, one of which was also submitted by the appellants. The comparables consist of 1-story, 1½-story or part 1-story and part 1½-story frame dwellings ranging in size from 1,008 to 1,288 square feet of living area. Two comparables have central air conditioning, one comparable has a fireplace, and each comparable has a garage containing 432 to 625 square feet of building area. The comparables have improvements assessment ranging from \$33,700 to \$44,790 or from \$30.96 to \$34.77 per square foot of living area.

Based on the above evidence and argument, the board of review requested confirmation of the subject's assessment.

Appellants' counsel submitted a reply brief in response to the Warren County Assessor's arguments. In response to the assessor's contention that the subject property does not qualify for a rollover appeal because the appellants also occupied a residence in Rock Island County on which they have a homestead exemption, appellants' counsel asserted that the assessor's argument was in error because the statutory requirements for a homestead exemption are different for the requirement for a rollover appeal. Counsel argued that to be "eligible for a homestead exemption, the statute requires that property be the taxpayer's 'principal dwelling place.' 35 ILCS 200/15-175" Counsel further argued that the statute authorizing rollover appeals, being 35 ILCS 200/16-185, establishes three requirements for a rollover appeal and that appellants had met those three requirements in that: (1) they received a reduction in the prior year's appeal, (2) the subsequent year (2014) is in the same general assessment period as the earlier case, and (3) the residence be "occupied by the owner". He argues that Section 16-185 makes no requirement that the residence be the owner's "primary dwelling place" and submitted an affidavit from one of the appellants showing they did have significant occupancy of the subject property in 2014 and did not rent out the property to anyone else. Based on this evidence and argument, counsel asserted that the subject property qualified for "rollover" treatment under 16-185.

Counsel also argued that the assessor is barred from relitigating the assessed valuation of the subject property, as she attempts to do in her brief. Further, the assessor's contention that the appellants' submitted six comparables is in error as they submitted only three comparables with their Notes on Appeal. Counsel also took issue with the assessor's belated attempt to amend the square footage of the subject dwelling from 1,288 square feet, as shown on the property record card in 2014, by multiplying that amount by 1½ since, she argues, it is a 1½-story dwelling and was advertised when marketed for sale by the prior owners. Counsel next argued that the value of the leasehold should not be assessed to the owner of the improvements. Based on these arguments, counsel again requested a reduction in the subject property's assessment.

### **Conclusion of Law**

The appellants raised a contention of law as one of the bases of the appeal, asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2013 tax year should be carried forward to the 2014 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The Board finds Section 16-185 of the Property Tax Code is controlling in this matter. (35 ILCS 200/16-185) Section 16-185 provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision in Docket No. 13-02844.001-R-1 reducing the subject's 2013 assessment to \$43,320.

The board of review argued that the subject property is not owner-occupied and submitted information from the Rock Island County assessor's office showing that the appellants also owned a dwelling in Rock Island County on which they had a homestead exemption for the period from 2013 to 2019. Appellants' counsel's argument that the statutory requirements for a homestead exemption are different for the requirement for a rollover appeal is well-taken and supported by an affidavit from one of the appellants stating that they occupied the property at least two days per week throughout the year and had never rented out the property to any other parties. Thus, the Board finds that the subject property was owner-occupied within the statutory precepts of 35 ILCS 200/16-185.

The record further shows that 2013 and 2014 are within the same general assessment period and that an equalization factor of .9771 was applied in Spring Grove Township in 2014. Further, the decision of the Property Tax Appeal Board for the 2013 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) would result in a total assessment of \$42,328, which is less than property's 2014 assessment of \$64,350. When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant has met this burden of proof.

As the Board has given a reduction based on 35 ILCS 200/16-185, the Board finds no further reduction is warranted on the bases of overvaluation or assessment inequity.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: March 15, 2022



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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