



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

APPELLANT: Ronald Reeder
DOCKET NO.: 16-02184.001-R-1
PARCEL NO.: 16-02-330-001

The parties of record before the Property Tax Appeal Board are Ronald Reeder, the appellant; and the Rock Island County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$4,315
IMPR.: \$15,885
TOTAL: \$20,200

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 2016 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 one-story dwelling of frame exterior construction with 938 square feet of living area. The dwelling was constructed in 1955. Features of the home include a full basement with finished area, central air conditioning and a 200 square foot carport. The property has a 6,050 square foot site and is located in Rock Island, South Rock Island 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 purchased on October 30, 2014 for a price of \$27,500. The appellant completed Section IV–Recent Sale Data of the appeal petition reporting that the subject property was purchased at a public auction from the Federal National Mortgage Association (Fannie Mae) as reported in the unrecorded PTAX-203 Illinois Real Estate Transfer Declaration submitted by the appellant. Also, the property was advertised on the internet by a local broker for 30 to 45 days and the transfer was by a Special/Limited Warranty

Deed. Additionally, the appellant disclosed the subject property was sold on Contract for Deed for a price of \$29,000 to Kolbi W. Reeder on November 7, 2014 as reported in the Real Estate Purchase Agreement and the recorded Memorandum of Agreement for Warranty Deed submitted by the appellant. The appellant reported that after occupying the property the interior was painted, new carpet was put in the living room, the open porch was repaired and a new roof was added in 2016. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$9,999.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,200. The subject's assessment reflects a market value of \$60,752 or \$64.77 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Rock Island County of 33.25% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review asserted that the subject's purchase price in the amount of \$27,500 on October 30, 2014 was at a public auction in lieu of foreclosure. The board of review also contends that the sale by contract for deed appears to not be an arms-length transaction as the buyer has the same last name as the appellant. The board of review also notes the appellant did not answer the question in the appeal petition "Is the sale of this residence a transfer between family or related corporations?"

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales located in Rock Island. The comparables consist of one-story dwellings of frame exterior construction built from 1946 to 1959. The dwellings range in size from 720 to 1,020 square feet of living area and are situated on sites ranging in size from 4,326 to 8,746 square feet of land area. One comparable has a concrete slab foundation and five comparables each have a basement with one having finished area. In addition, four comparables have central air conditioning and five comparables have a garage ranging in size from 240 to 528 square feet of building area. The comparables sold from March 2013 to March 2015 for prices ranging from \$58,000 to \$64,000 or from \$58.82 to \$87.50 per square foot of living area, including land. The board of review also submitted property record cards for the subject and the comparable sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant asserted that the interior paint, new living room carpet and repair to the open porch is maintenance, referring to 35 ILCS 200/10-20, this is maintenance, residential property owner occupied, which the residence is occupied shall not increase the assessment.¹ The appellant critiqued the evidence submitted by the board of review.

¹ "Repairs and maintenance of residential property. Maintenance and repairs to residential property owned and used exclusively for a residential purpose shall not increase the assessed valuation of the property. For purposes of this Section, work shall be deemed repair and maintenance when it (1) does not increase the square footage of improvements and does not materially alter the existing character and condition of the structure but is limited to work performed to prolong the life of the existing improvements or to keep the existing improvements in a well maintained condition; and (2) employs materials, such as those used for roofing or siding, whose value is not greater than the replacement value of the materials being replaced. Maintenance and repairs, as those terms are used in this Section, to property that enhance the overall exterior and interior appearance and quality of a residence by restoring it from a state of disrepair to a standard state of repair do not "materially alter the existing character and condition" of the residence."

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 no reduction in the subject's assessment is warranted.

The Board finds the evidence disclosed that the appellant purchased the subject property on October 30, 2014 for a price of \$27,500 from The Federal National Mortgage Association (Fannie Mae). The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellants completed Section IV - Recent Sale Data of the appeal disclosing the property was sold at an auction and had been advertised on the internet for 30 to 45 days. In further support of the transaction the appellant submitted a copy of the unrecorded PTAX-203 Real Estate Transfer Declaration. The Board finds, however, the fact the property was sold by Fannie Mae calls into question whether the purchase price is reflective of fair cash value. The evidence also disclosed the subject property was sold by a contract for deed on December 7, 2014 for a price of \$29,000 with the buyer and the appellant having the same last name. The appellant did not refute the board of review's claim that the buyer and seller are related, which calls into question the arms-length nature of the transaction.

As part of the rebuttal argument, the appellant contended that the improvements to the dwelling subsequent to the purchase was maintenance and therefore should not increase the subject's assessment. In this regard, the appellant did not provide any specifics to allow a determination whether the changes were merely maintenance and repairs as opposed to increasing the value of the property. Furthermore, the subject's assessed value was not increased due to the reported maintenance.

The Board finds the board of review provided six comparable sales with varying degrees of similarity to the subject property in location, style, age and features. The Board gave less weight to board of review comparable sales #2, #3 and #6 that sold in 2013 which is less proximate to the lien date at issue and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the three remaining comparables submitted by the board of review. These properties sold from June 2014 to March 2015 for prices ranging from \$58,000 to \$63,000 or from \$76.80 to \$87.50 per square foot of living area, including land. The Board finds these sales demonstrate the subject's purchase prices of \$27,500 and \$29,000 or \$29.32 and \$30.92 per square foot of living area, land included, are not representative of fair cash value. The Board finds that the subject's assessment reflecting a market value of \$60,752 or \$64.79 per square foot of living area, including land, is well supported after considering the sales provided by the board of review.

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: November 19, 2019



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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