



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

APPELLANT: Michael Bowlyou  
DOCKET NO.: 18-03885.001-R-1  
PARCEL NO.: 08-34-222-003

The parties of record before the Property Tax Appeal Board are Michael Bowlyou, 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:** \$10,833  
**IMPR.:** \$48,828  
**TOTAL:** \$59,661

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 2018 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 brick exterior construction with 1,547 square feet of living area. The dwelling was constructed in 1979 and is approximately 39 years old. Features of the home include a full basement that is partially finished as "living area," central air conditioning, two fireplaces on one stack and an attached two-car garage containing 650 square feet of building area. The property has an 11,233 square foot site and is located in Moline, Moline Township, Rock Island County.

The appellant contends in part assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no challenge was made to the land assessment. In support of this inequity argument, the appellant submitted information on four comparables located in Moline. The comparables consist of one-story dwellings of brick, frame, vinyl siding or brick and aluminum siding exterior construction. The comparables were built between 1954 and 1958 and range in size from 1,264 to 1,797 square feet of living area. Each comparable has a

basement, one of which has fully finished area, partially as a recreation room and partially as "living area." Each of the homes feature central air conditioning, one or two fireplaces and a garage ranging in size from 336 to 720 square feet of building area. The comparables have improvement assessments ranging from \$34,821 to \$46,225 or from \$25.72 to \$32.00 per square foot of living area, including land.

In addition, the appellant raised a contention of law with an accompanying brief or argument that the assessing officials had failed to utilize the mass appraisal method in determining the subject's assessment when they in part relied upon the subject's recent sale price in finalizing the subject's assessment. Namely, although the Rock Island County Board of Review issued a reduction in the subject's assessment to reflect the 2018 purchase price of \$179,000, the appellant contends that this method of only utilizing a recent sale price as applied to the subject which was not applied to all other properties within the jurisdiction was wrongful and unconstitutional. As legal authority in support of the sale chasing claim, the appellant cited and provided a printout of Walsh v. Property Tax Appeal Board, 181 Ill.2d 228 (1998).

Based on the foregoing evidence and argument, the appellant requested a reduced improvement assessment of \$44,368 or \$28.68 per square foot of living area in order to reflect a similar assessment to nearby similar properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,661. The subject property has an improvement assessment of \$48,828 or \$31.56 per square foot of living area.

In response to the appellant's legal argument, the board of review noted that the cornerstone of uniformity of assessment is derived from the fair market value of property in that uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d 1, at 21 (1989). This does not require mathematical uniformity but rather a practical uniformity. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960).

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables, where board of review comparables #3 through #6 are the same properties as appellant's comparables #1 through #4, respectively. The comparables consist of one-story dwellings of brick, frame, vinyl siding, aluminum siding or brick and aluminum siding exterior construction. The comparables were built between 1954 and 1966 and range in size from 1,164 to 1,797 square feet of living area. Each comparable has a basement, five of which have either fully or partially finished areas as a recreation room, "living area" or both. The homes feature central air conditioning. Seven comparables have one or two fireplaces and seven comparables have a garage ranging in size from 336 to 720 square feet of building area. The comparables have improvement assessments ranging from \$34,821 to \$53,566 or from \$25.72 to \$38.36 per square foot of living area, including land.

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

In written rebuttal, the appellant reiterates his claim that the subject's estimated fair market value is too high as compared to the comparable properties in the record. The appellant also objects to the comparables presented by the board of review to the Property Tax Appeal Board as these properties had not been previously presented.<sup>1</sup> The appellant also provided Exhibit 5, the 2019 assessment of the subject property, which was reduced by the Rock Island County Board of Review.

In response, the board of review requested that the Property Tax Appeal Board strike the appellant's Exhibit 5 submitted with his rebuttal filing as this is "new evidence that was not submitted with the original appeal."<sup>2</sup>

In reply, the appellant requests that the Property Tax Appeal Board deny the request to strike Exhibit 5.

### **Conclusion of Law**

As an initial matter, the Board denies the request to strike the appellant's rebuttal filing of Exhibit 5 as the same was not available to be filed with the original appeal. However, the Board also finds that the exhibit does not support the appellant's claim as argued. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments. Thus, the mere fact that the subject's assessment was reduced in tax year 2019 does not establish on its face that the 2018 assessment was erroneous in this case.

The taxpayer contends in part assessment inequity as a basis of the appeal concerning the improvement assessment. 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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<sup>1</sup> In this regard, the law is clear that proceedings before the Property Tax Appeal Board are considered de novo (35 ILCS 200/16-180) or without reference to the actions taken before the board of review. Additionally, by administrative procedure, proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review . . ." (86 Ill.Admin.Code §1910.50(a)).

<sup>2</sup> The Property Tax Appeal Board takes notice from the record that the instant 2018 tax year appeal was postmarked on March 5, 2019 (within 30 days of the date of the Notice of Final Decision issued by the Rock Island Board of Review on February 11, 2019). Appellant's Exhibit 5 which reduced the subject's assessment by \$772 for tax year 2019 was issued on September 14, 2019 by publication and thus could not have been filed with the original appeal.

The parties submitted a total of eight equity comparables, four of which were common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #1 and appellant's comparable #3/board of review comparable #5 as each of these dwellings have fully finished basements which are superior features when compared to the subject's partially finished basement. The Board has given reduced weight to board of review comparable #8 which lacks a garage amenity which is a feature of the subject property.

The Board finds the remaining five comparables, three of which are common to both parties, have varying degrees of similarity to the subject in location, design, exterior construction, foundation, dwelling size and/or features. Each comparable is clearly inferior to the subject in date of construction as the subject dwelling was built in 1979 which makes the subject newer than each of these three best comparables. Moreover, upward adjustments are necessary to appellant's comparable #1/board of review comparable #3, appellant's comparable #2/board of review comparable #4 and appellant's comparable #4/board of review comparable #6 due to the lack of any finished basement area in these dwellings which is an inferior feature when compared to the subject dwelling with a partially finished basement. These comparables have improvement assessments that range from \$34,821 to \$53,566 or from \$25.72 to \$32.00 per square foot of living area. The subject's improvement assessment of \$48,828 or \$31.56 per square foot of living area falls within the range established by the best comparables in this record despite the fact that the subject is a newer dwelling as compared to these best comparables and has finished basement area which is not a feature of several of the comparables.

The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. Apex Motor Fuel, 20 Ill. 2d at 401; Kankakee County Board of Review, 131 Ill.2d at 20. Fair cash value of the property in question is the cornerstone of uniform assessment. Kankakee County Board of Review, 131 Ill.2d at 20. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d at 20; Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). In this appeal the appellant did not demonstrate the subject property was assessed at a substantially higher proportion of its market value than the same kind of property. The Board finds the evidence demonstrated the subject's total assessment and improvement assessment are similar to properties improved with older dwellings than the subject property with inferior basement finishes.

Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The Court stated that "[u]niformity in taxation, as

required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The Court in Apex Motor Fuel further stated:

the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.] Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the Court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d 1, at 21 (1989). The subject property is the only property in the record which sold in close proximity, in this case within seven months of the assessment date at issue, of January 1, 2018, for \$179,000 or for \$115.71 per square foot of living area, including land. The subject property has an estimated market value of approximately \$179,000, including land, based on its total assessment of \$59,661 when applying the statutory level of assessment of 33.33%. The only other recent sale in the record was depicted by the board of review as appellant's comparable #1/board of review comparable #3; this property sold in June 2016 for \$134,000 or \$74.57 per square foot of living area, including land. For tax year 2018, this comparable has an estimated market value based on its assessment of \$171,174 or \$95.26 per square foot of living area, including land. This property also was built in 1965 and has vinyl siding exterior construction as compared to the subject dwelling that was built in 1979 and has an all brick exterior construction which is thus superior in both age and exterior construction.

Furthermore, the mere fact that an assessment increases or decreases from one year to the next does not of itself establish the assessment is incorrect. To demonstrate the assessment at issue is incorrect the taxpayer needs to submit relevant, credible and probative market data to establish the market value of the property as of the assessment date at issue. The Board finds the appellant did not submit information on credible comparable sales or a credible appraisal to challenge the correctness of the subject's assessment on market value grounds. The only recent market value evidence in the record is the July 2018 purchase price of the subject property. Based on this record and after thoroughly considering adjustments to the comparables for differences when compared to the subject dwelling, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified. Moreover, the Board finds there is nothing in the record to indicate that the subject has been inappropriately assessed under the Illinois Constitution in comparison to other properties within the jurisdiction.

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:

July 20, 2021



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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