



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

APPELLANT: Scott Parker
DOCKET NO.: 18-04067.001-R-1
PARCEL NO.: 16-02-102-006

The parties of record before the Property Tax Appeal Board are Scott Parker, 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: \$1,002
IMPR.: \$9,013
TOTAL: \$10,015

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 1.5-story dwelling with vinyl exterior siding containing 951 square feet of living area. The home was constructed in 1909 and has a full unfinished basement. The property has a 4,469 square foot site and is located in Rock Island, Rock Island Township, Rock Island County.

The appellant's appeal is based on both overvaluation and assessment equity with respect to the subject's improvement. In support of these arguments the appellant submitted four suggested comparable properties that were located from "across street" to "½ block west" of the subject property. The comparables had lots ranging in size from 6,021 to 10,283 square feet of land area that were improved with 1-story or 1.5-story dwellings with vinyl, wood or brick exterior siding. The homes ranged in size from 672 to 1,200 square feet of living area and were built in either 1909 or 1938. Three of the comparables had unfinished basements and one comparable had central air conditioning and a 400 square foot garage. The comparables sold from October 1987

to July 2016 for prices ranging from \$600 to \$10,000 or from \$.50 to \$14.88 per square foot of living area, including land. Three of the comparables had improvement assessments ranging from \$3,427 to \$7,710 or from \$3.43 to \$7.79 per square foot of living area. Comparable #4 has no assessment.

The appellant's submission included a letter requesting an explanation of how the assessor arrived at the subject's assessment, that the Property Tax Appeal Board reverse the Rock Island board of review's decision and award the appellant \$300 as reimbursement of personal expenses.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$5,002. The requested assessment would reflect a total market value of \$15,003 or \$15.78 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for Rock Island County of 33.34% as determined by the Illinois Department of Revenue. The request would lower the subject's improvement assessment to \$4,000 or \$4.21 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,015. The subject's assessment reflects a market value of \$30,039 or \$31.59 per square foot of living area including land, when applying the 2018 three-year average median level of assessment for Rock Island County of 33.34% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$9,013 or \$9.48 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on 13 suggested comparable properties that were located within the Douglas Park neighborhood. The comparables had lots ranging in size from 3,466 to 10,675 square feet of land area and were improved with 1.5-story dwellings of frame construction. The homes ranged in size from 786 to 1,664 square feet of living area and were built between 1909 and 1939. One comparable had a slab foundation and the remainder had full or partial basements that were unfinished. Four comparables had central air conditioning and 10 comparables had garages ranging in size from 240 to 1,440 square feet of building area. The comparables sold from November 2016 to February 2019 for prices ranging from \$4,500 to \$72,000 or from \$3.21 to \$72.21 per square foot of living area, including land. The comparables had improvement assessments ranging from \$1,035 to \$14,754 or from \$1.07 to \$17.26 per square foot of living area.

The board of review's submission included a letter from the Rock Island Township Assessor explaining how the subject's assessment was calculated and critiquing the appellant's comparable sales. The board of review also included the Property Record Card's (PRC's) for the appellant's and the board of review's comparables. The information disclosed that the appellant's sale #1 was not advertised and was an eminent domain sale, comparable #2 was a sale between related parties in fulfillment of a contract, comparable #3 was a sale between related parties and comparable #4 was purchased as a tear down and is owned by the City of Rock Island.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

The appellant submitted rebuttal critiquing the board of review's submission and including information on 25 sales that were not previously submitted.

The board of review submitted surrebuttal requesting that the appellant's rebuttal, that included new information, be stricken from the record.

The appellant submitted surrebuttal requesting that the Property Tax Appeal Board ignore the board of review's sur-rebuttal.

Conclusion of Law

The appellant contends in part that 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 a reduction in the subject's assessment is not warranted.

As an initial matter regarding the appellant's rebuttal that included new information on 25 sales that were not previously submitted as evidence, the Board finds it cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

As to the appellant's request that the Property Tax Appeal Board reverse the Rock Island board of review's decision and award the appellant \$300 as reimbursement of personal expenses due to the actions at the local board of review hearing, the Board finds the request is outside the purview of the Property Tax Appeal Board. Section 1910.63(a) of the official rules of the Property Tax Appeal Board states:

Under the principles of a **de novo** proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward. (86 Ill.Adm.Code §1910.63(a)).

The parties submitted a total of 17 suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales. The appellant's sale #1 was not advertised and was an eminent domain sale, sale #2 was a sale between related parties in fulfillment of a contract, sale #3 was a sale between related parties and sale #4 was purchased as a tear down and is owned by the City of Rock Island. In addition, the sales occurred greater than 17 months prior to the January 1, 2018 assessment date at issue. The Board also gave less weight to the board of review's comparable sales #1, #2 and #5 thru #13 due to their dissimilar slab foundation, larger lot, larger dwelling and/or their dissimilar features including central air

conditioning and garage, when compared to the subject. In addition, sale #13 occurred greater than 13 months prior to the January 1, 2018 assessment date at issue. The Board finds the board of review's remaining sales were most similar to the subject in location, style, size, age and features. These comparables also sold proximate in time to the January 1, 2018 assessment date at issue. The best sales occurred in April and May 2018 and sold for prices of \$53,000 and \$65,000 or \$38.83 and \$55.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$30,039 or \$31.59 per square foot of living area, including land, which falls below the market values of the best sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is well supported and a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer also contends assessment inequity with respect to the improvement as an alternative 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 17 equity comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to having central air conditioning and a garage, when compared to the subject. The Board also gave less weight to the appellant's comparables #3 and #4 due to their dissimilar 1-story style or their being owned by the City of Rock Island, which is exempt from property taxation. The Board gave less weight to the board of review's comparables #1, #2 and #5 thru #13 due to their dissimilar slab foundation, larger size and/or their dissimilar features including central air conditioning and garage, when compared to the subject. The Board finds the parties' remaining comparables were most similar to the subject in location, style, age, size and features. These comparables had improvement assessments ranging from \$7,710 to \$14,586 or from \$7.79 to \$12.50 per square foot of living area. The subject's improvement assessment of \$9,013 or \$9.48 per square foot of living area falls within the range established by the best equity comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitably assessed and a reduction in the subject's assessment, based on assessment uniformity, is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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: February 16, 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

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