



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

APPELLANT: Laurie Jumper
DOCKET NO.: 18-04068.001-R-1
PARCEL NO.: 17-05-248-001

The parties of record before the Property Tax Appeal Board are Laurie Jumper, 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: \$3,842
IMPR.: \$10,402
TOTAL: \$14,244

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 of frame construction with 1,002 square feet of living area. The dwelling was constructed in 1888 and has a full unfinished basement. The subject also has a 396 square foot detached garage. The property has a 5,000 square foot site and is located in Moline, Rock Island County.

The appellant contends overvaluation based on a recent appraisal of the subject, however, the appellant failed to submit an appraisal. In support of the overvaluation argument the appellant reported that the subject sustained fire damage on July 29, 2018, has been deemed uninhabitable by the insurance adjuster and sustained \$40,000 worth of damages based on a fire report. The appellant's evidence included photographs of the subject's damage and insurance claim information revealing an estimated replacement cost for the subject's dwelling of \$141,433. The claim estimated the subject had \$19,402.89 of depreciation or approximately 14% prior to the fire. There is no indication that the subject's garage was damaged and no estimate of the

subject's current market value. The fire incident report disclosed an estimated value for the subject of \$78,000 prior to the fire and \$38,000 after the fire.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$9,244. The request would reflect a market value of \$27,726 or \$27.67 per square foot of living area, land included, when using 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,244. The subject's assessment reflects a market value of \$42,723 or \$42.64 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Rock Island County of 33.34% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted the subject's property record card (PRC), a news release about the subject's fire, a PTAX-761 Request for Reduction Due to Destruction, a Request for an Assessment Reduction, a PTAX-207 Notice of Final Decision on Assessed Value by Board of Review and a letter explaining the actions of the appellant, the Moline Township Assessor and the Rock Island County board of review, after the subject was damaged by fire. The board of review disclosed that the subject's 2018 assessment was based on the subject being habitable for 210 days or 57.5% annual occupancy prior to the fire. The subject's total assessment prior to the fire was \$21,923, which would reflect a market value of \$65,756 or \$65.62 per square foot of living area, land included.

Based on this evidence the board of review requested confirmation of the subject's assessment.

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 a reduction in the subject's assessment is not warranted.

The Board finds the only evidence of the subject's current market value was the fire incident report disclosing that the subject suffered an estimated \$40,000 of damage and estimated a value for the subject of \$38,000 after the fire. The record is void of an estimated market value of the subject's lot and garage. The subject's land assessment of \$3,842 reflects a market value of \$11,524 for a total estimate of the subject's market value, less the garage, of \$51,524 or \$51.42 per square foot of living area, including land. The subject's assessment after the fire reflects a market value of \$42,723 or \$42.64 per square foot of living area, including land, which is below the only evidence of the subject's current market value in this record. The Board further finds that the board of review's action of pro-rating the subject's 2018 assessment after the fire was appropriate, due to it being habitable for 210 days in 2018. Based on this evidence the Board finds a reduction in the subject's assessment is not 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. 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Laurie Jumper
9013 Warbler Ave
Ocean Springs , MS 39564

COUNTY

Rock Island County Board of Review
Rock Island County Building
1504 Third Avenue
Rock Island, IL 61201