



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

APPELLANT: Scott Parker
DOCKET NO.: 20-07015.001-R-1
PARCEL NO.: 18-06-201-042

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: \$5,093
IMPR.: \$17,429
TOTAL: \$22,522

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 2020 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-story dwelling of vinyl siding exterior construction with 1,365 square feet of living area.¹ The dwelling was constructed in 1951. Features of the home include an unfinished basement, central air conditioning, and a garage containing 720 square feet of building area. The property has an approximately 7,000 square foot site and is located in Silvis, Hampton Township, Rock Island County.

The appellant appeared before the Property Tax Appeal Board contending both unequal treatment in the assessment process as well as overvaluation as the bases of the appeal.² In

¹ The parties differ as to the subject's dwelling size, design, and age. The Board finds from the testimony and evidence submitted that the subject is a 1-story dwelling containing 1,365 square feet of living area. The Board finds the property record cards submitted by the parties to be the best evidence of the home's age.

² Although the appellant requested a reduced land assessment, the appellant testified that he was not challenging the land assessment based on equity, and that the reduced land assessment was part of his market value argument.

support of these arguments the appellant submitted information on four comparables and evidence regarding recent construction to the property. The comparables are located within .39 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 1-story or 2-story dwellings of vinyl, aluminum, or composite siding exterior construction ranging in size from 1,062 to 2,136 square feet of living area. The homes were built from 1942 to 1960. Each dwelling has a basement with two having finished area. Three comparables have central air conditioning, one comparable has a fireplace, and three comparables each have a garage ranging in size from 208 to 720 square feet of building area. The parcels range in size from 10,454 to 18,731 square feet of land area. The comparables have improvement assessments ranging from \$1,000 to \$28,735 or from \$0.85 to \$21.91³ per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$12,735 or \$9.33 per square foot of living area, and reduced total assessment of \$14,740, for an estimated market value of \$44,224 or \$32.40 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

With regard to the recent construction, the appellant completed Sec. VI of the appeal petition and reported roof construction was completed on January 25, 2020. The appellant estimated the cost of the materials and labor to be approximately \$8,000. The appellant also submitted an itemized list of expenses, a building permit, a schematic drawing, and photographs of the subject.

At hearing, the appellant argued that the appellant's comparables were more proximate to the subject than the board of review comparables. The appellant stated that the board of review overstated the subject's dwelling size. The appellant explained that he had completed approximately 20 feet of the roof construction and had approximately 14 feet left to complete. The appellant argued that the assessment should not increase until the construction is complete. Under questioning by the Administrative Law Judge, the appellant testified that the subject was 1-story with a 14-foot vaulted ceiling. The appellant explained that the roof addition was a scissor truss design, which was to match the roof line of a previous roof addition completed in 2007 to the north end of the home. The previous roof addition has a "room-in-attic" truss design with a maximum ceiling height of six feet eight inches, which the appellant contends cannot be marketed as living area due to its low ceiling height. The appellant testified that his son was living in the attic of the previous addition, out of necessity, but that the space is not heated and that a window air conditioner is needed to cool the space. The appellant stated that the completed portion of the recent construction cost approximately \$8,000, it was completed in January 2020, and it would cost approximately \$16,000 to reconstruct the remaining 14 feet of the roof. The appellant noted that appellant comparable #1 was in good condition, appellant comparable #2 received a large reduction to its assessment and was halfway through construction, and that appellant comparable #4 was in good condition.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,522. The subject's assessment reflects a market value of \$67,552 or \$49.49 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Rock Island County of 33.34% as determined by the

³ The parties differ as to the dwelling size of appellant comparable #1. The Board finds the property record card submitted by both parties to be the best evidence of this comparable's dwelling size in the record.

Illinois Department of Revenue. The subject has an improvement assessment of \$17,429 or \$12.77 per square foot of living area.

Appearing on behalf of the Rock Island County board of review were board members Diane Overstreet-Tyler and Deborah Conness-Hinds. Also present were Amy Altman, Rock Island Supervisor of Assessments and Jim Cramblett, Hampton Township Assessor. Overstreet-Tyler noted that appellant comparable #2 had sustained multiple fires, resulting in the reduced assessment. She also noted that appellant comparable #3 was a court-ordered sale. Overstreet-Tyler also argued that all of the board of review's comparables are within .25 of a mile except for one. She testified that the assessor remeasured the property and that it had a footprint of approximately 1,365 square feet. She stated that the assessor believed there was some upstairs finish, and without being able to verify, listed it as 1.5-story, estimating 1,852 square feet of total living area. However, Overstreet-Tyler testified that the assessment is based on 1,365 square feet of living area. She noted that the board of review offered to stipulate to a total assessed value of \$20,000.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables and seven comparable sales. The equity comparables are located within .25 of a mile of the subject. The comparables consist of 1-story or part 1-story and part 2-story dwellings of frame or vinyl siding exterior construction ranging in size from 1,612 to 1,876 square feet of living area. The homes were built from 1950 to 1954. Three comparables have central air conditioning, one comparable has a basement with finished area, and each comparable has a garage ranging in size from 418 to 536 square feet of building area. The comparables have improvement assessments ranging from \$14,446 to \$42,953 or from \$8.96 to \$22.90 per square foot of living area.

The comparable sales submitted by the board of review are located from .19 to 1.13 miles from the subject. The comparables consist of 1-story or part 1-story and part 1.5-story dwellings of frame, aluminum siding, or vinyl siding exterior construction ranging in size from 892 to 1,682 square feet of living area. The dwellings were built from 1945 to 1960. Each dwelling has central air conditioning, three comparable each have a fireplace, one comparable has a basement, and six comparables each have a garage ranging in size from 242 to 720 square feet of building area. The board of review did not provide site sizes for the comparables. The comparables sold from March 2017 to September 2020 for prices ranging from \$64,000 to \$106,000 or from \$53.10 to \$109.85 per square foot of living area, including land.

The board of review also submitted property record cards, Multiple Listing Service sheets, PTAX-203 Real Estate Transfer Declarations and a Sheriff's Deed for the appellant's comparables.

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

As part of its submission in this appeal, the Rock Island County board of review submitted a letter that was sent to the appellant requesting an interior inspection of the subject property. Also submitted was the appellant's response to the letter and an email string wherein the appellant denied the board of review access to the interior of the property due to the COVID pandemic. In the alternative, the appellant offered to provide pictures of the home's interior. A copy of the

certified mail receipt was also submitted reflecting delivery of the letter. At the hearing, Ms. Altman moved to invoke Sec. 1910.94 of the Board's procedural rules. Sec. 1910.94(a) of the procedural rules of the Property Tax Appeal Board (86 Ill. Admin. Code §1910.94(a) states:

No taxpayer or property owner shall present for consideration, nor shall the Property Tax Appeal Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request made in writing by the board of review or a taxing body, during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes.

On this record, the Property Tax Appeal Board finds that the Rock Island County Board of Review failed to fully abide by the requirements of Section 1910.94(a) and (b) with regard to inspecting the subject property. Subsection (b) of the rules provides specifically that "[a]ny motion to invoke this Section shall incorporate a statement detailing the consultation and failed reasonable attempts to resolve differences over issues involving inspection with the taxpayer or property owner." (86 Ill. Admin. Code §1910.94(b)). The board of review failed to articulate what consultation(s) were made and what reasonable attempts were made to resolve differences over the issues concerning inspecting the subject property with appellant. As such, the provisions of subsection (a) cannot be invoked in this proceeding due to the appellant's failure to cooperate in an inspection of the property.

In written rebuttal, the appellant submitted photographs of the home's interior, along with a schematic of the previous addition's truss design and photographs of the recent construction. The appellant argued that the subject's assessment should be reduced to reflect the unfinished construction to the home. The appellant also argued that the board of review had not met the requirements of Sec. 1910.94, and that the board of review's comparables differ from the subject in age and/or design.

Conclusion of Law

The taxpayer contends in part assessment inequity as the 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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #2 through #4 due to differences from the subject in age, dwelling size, and/or

design. The Board also gives reduced weight to board of review comparables #1 through #3, which differ from the subject in foundation.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparable #4, which are similar to the subject in age, dwelling size, and some features. These comparables have improvement assessments of \$25,420 and \$34,683 or \$21.30 and \$21.91 per square foot of living area. The subject's improvement assessment of \$17,429 or \$12.77 per square foot of living area is below the two best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, 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.

The appellant also 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 based on overvaluation is not warranted.

The parties submitted a total of 11 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the parties' comparables are not truly similar to the subject due to differences in condition, location, design, dwelling size, age and/or features. Nevertheless, the Board gives less weight to the appellant's comparables #2 and #4 due to differences from the subject in age, condition, and/or design. The Board gives less weight to appellant comparable #3, which did not have the elements of an arm's length transaction. The Board also gives reduced weight to board of review comparables #1, #3, #5, #6, and #7, which sold less proximate to the January 1, 2020 valuation date at issue.

The Board finds the best evidence of market value to be the appellant's comparable sale #1 and board of review comparable sales #2 and #4, which sold proximate to the valuation date at issue and are similar to the subject in age, location, and some features, noting that the board of review comparables have smaller dwellings and lack basements suggesting upward adjustments would be necessary to make them more equivalent to the subject. These comparables sold from February to September 2020 for prices ranging from \$64,000 to \$84,900 or from \$61.98 to \$109.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$67,552 or \$49.49 per square foot of living area, including land, which is at the lower end of the range established by the best comparable sales in this record overall and below the range on a per-square-foot basis.

The Board gave less weight to the appellant's construction costs based on an itemized list which did not include any evidentiary support for the numerous allowance items. Additionally, the appellant disclosed in Sec. VI of the appeal form that there was "no change" in the occupancy of the home during the tax year in question.

Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on market value.

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 26, 2024



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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