



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

APPELLANT: Xiaojun Zhang
DOCKET NO.: 15-03469.001-R-1
PARCEL NO.: 13-10-452-007

The parties of record before the Property Tax Appeal Board are Xiaojun Zhang, the appellant; and the Peoria 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 **Peoria** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$24,970
IMPR.: \$122,950
TOTAL: \$147,920

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 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 part two-story and part one-story single-family dwelling of aluminum and vinyl exterior construction with 2,900 square feet of living area. The dwelling was constructed in 2009.¹ Features of the home include a 2,094-square foot unfinished basement, central air conditioning, a fireplace, and a 872-square foot garage. The dwelling is located in Peoria, Kickapoo Township, Peoria County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. The properties are located within 0.19 of a mile from the subject and have the same neighborhood code as the subject. The

¹ The parties both have identified the subject property as a two-story dwelling, however, the property record card shows the subject has a total living area of 2,900 square feet with a second floor containing only 806 square feet and first floor and basement areas of 2,094 square feet each. The Board finds that the subject property is a part two-story and part one-story dwelling.

comparables consist of two, two-story and two part one-story and part two-story single-family residential structures of frame, aluminum and vinyl or masonry exterior construction.² The houses were built from 2002 to 2006 and contain from 2,879 to 3,034 square feet of living area. Each of the comparables has a full unfinished basement, central air-conditioning, one fireplace, and a garage ranging in size from 640 to 851 square feet of building area. The comparables have improvement assessments ranging from \$96,050 to \$102,660 or from \$31.66 to \$34.40 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$96,570 or \$33.30 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 \$147,920. The subject property has an improvement assessment of \$122,950 or \$42.40 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, all of which have the same neighborhood code as the subject. The comparables are located within 0.27 of a mile from the subject and are improved one, part two-story, part one-story and two, two-story single-family residential structures of frame or aluminum and vinyl exterior construction. The dwellings were built in 2004 or 2005 and contain from 2,975 to 3,058 square feet of living area. One comparable has a full unfinished basement, two comparables have full basements with recreation areas containing 900 or 1,000 square feet. The comparables all have central air-conditioning, two comparables each have one fireplace, and each comparable has a garage ranging in size from 851 to 991 square feet of building area. Two comparables feature attics with finished areas. The comparables have improvement assessments ranging from \$129,060 to \$149,130 or from \$42.20 to \$50.13 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends 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.

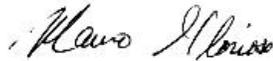
The parties presented data on seven suggested comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #4 and the board of review's comparables #2 and #3 which are of all of two-story design, dissimilar to the subject's part two-

² The appellant's grid analysis, which appears to be based on the data shown on the Property Reports he submitted for these properties, shows the comparables as being two, two-story dwellings and two, one-story dwellings. The Property Reports for these properties are inaccurate as to the number of stories of these dwellings. Based on the photographs as well as the total living areas and main living areas shown on the cards, comparables #1 and #4 are two-story dwellings while comparables #2 and #3 are part two-story and part one-story dwellings.

story and part one story design. Further, board of review comparables #2 and #3 each have a large basement recreation room and an attic, dissimilar to the subject.

The Board finds appellant's comparables #2 and #3 and board of review comparable #1 to be the best evidence of assessment equity as they are most similar to the subject in design, location, size, foundation and most features. These comparables had improvement assessments ranging from \$96,050 to \$138,910 or from \$31.66 to \$46.18 per square foot of living area. The subject's improvement assessment of \$122,950 or \$42.40 per square foot of living area falls within the range established by the most similar comparables in the record. After adjusting for differences in age and some features, 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 13, 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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COUNTY

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