

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Thomas Whitehurst  
DOCKET NO.: 06-00170.001-R-1  
PARCEL NO.: 15-27-100-005

The parties of record before the Property Tax Appeal Board are Thomas Whitehurst, the appellant, by attorney Robert W. McQuellon III of Peoria, Illinois, and the Peoria County Board of Review.

The subject property has been improved with a 3-year old, one-story dwelling of frame exterior construction containing 1,969 square feet of living area. The dwelling has a full unfinished basement of 1,801 square feet, central air conditioning, and a garage of 768 square feet of building area. The subject parcel consists of 20 acres of which 1 acre has been allocated as homesite; there is also a 1,500 square foot barn; the property is located in Trivoli, Trivoli Township, Peoria County.

The appellant appeared through counsel before the Property Tax Appeal Board contending overvaluation of the subject dwelling; no dispute was raised concerning the land assessment or the farm aspects of the property. In support of this market value argument as to the dwelling, appellant presented sales data for three properties in an abbreviated grid along with multiple listing sheets. To more fully explain what evidence had previously been presented, at the hearing the appellant presented a more detailed grid analysis of the comparables.<sup>1</sup>

Because the board of review had not been afforded the opportunity to respond to the appellant's detailed grid analysis prior to the date of hearing, at the hearing an order was entered to allow the board of review ten (10) business days to rebut in writing this newly submitted grid in accordance with the Board's rules on rebuttal evidence (86 Ill. Admin. Code, Sec. 1910.66). A review

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<sup>1</sup> In this newly prepared grid analysis, the appellant for the first time submitted assessment data for each of the comparables.

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Based on the facts and exhibits presented, 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:

FARMLAND:	\$ 150
LAND:	\$ 4,670
RESIDENCE:	\$ 60,690
FARM BLDGS:	\$ 3,250
TOTAL:	\$ 68,760

Subject only to the State multiplier as applicable.

of the Board's records reveals that no written rebuttal has been submitted in this matter.

Appellant called Robert W. McQuellon Jr., M.B.A., of Real Estate Appraisers & Consultants to testify as to the significance of the comparables presented. McQuellon Jr. identified his experience and credentials including 35 years in real estate brokerage and consulting work, specializing in real estate tax appeal work. He further testified he is a member of the National Association of Real Estate Appraisers.

In support of the overvaluation argument, the appellant submitted information on three sales comparables, none of which are in the same assigned assessor's neighborhood code as the subject property; the comparables are located from approximately 5 to 15 miles from the subject. The parcels are said to range in size from .37 to 2.0 acres of land area. The properties were improved with one, one and one-half, or two-story frame dwellings that were either 1 or 13 years old. Features include unfinished basements ranging in size from 1,088 to 1,840 square feet and a garage ranging in size from 440 to 1,200 square feet of building area. Two comparables have central air conditioning and two comparables have a fireplace. The comparables range in size from 1,549 to 2,176 square feet of living area. The sales occurred from November 2005 to May 2006 for prices ranging from \$175,000 to \$194,000 or from \$89.15 to \$98.63 per square foot of living area, including land. The subject's assessment of \$65,360 for the homesite and residence only reflects an estimated market value of \$196,927 or \$100.01 per square foot of living area, including homesite land only, using the 2006 three-year median level of assessments for Peoria County of 33.19% as determined by the Illinois Department of Revenue.<sup>2</sup>

Based on the foregoing evidence, the appellant requested a reduction in the subject's improvement assessment to \$50,300; adding in the homesite assessment of \$4,670 results in a residence and improvement assessment request of \$54,970 or an estimated fair market value of approximately \$165,622 or \$84.11 per square foot of living area, including homesite land only.

On cross-examination regarding his fee arrangement, McQuellon Jr. testified that he has a flat fee arrangement.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed along with a grid analysis of five suggested comparable sales with applicable property record cards and multiple listing service sheets.

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<sup>2</sup> Since the subject property has an additional 19 acres of land with a farmland assessment of \$150 and outbuildings assessed at \$3,250 which were not disputed, the market value analysis has focused only on the dwelling and 1 acre homesite.

In its grid in support of the subject's assessment, the board of review presented descriptions and sales data on five comparable properties located from 6 to 12 miles from the subject property which had land areas ranging from 1.59 to 54.57 acres. As set forth on the grid, comparables #2 and #3 have partial farmland assessments and comparable #3 has four outbuildings like the subject property.

The comparables were further described as one or one and one-half-story frame, masonry, or frame and masonry dwellings that range in age from 5 to 51 years old. Each comparable has a basement ranging in size from 1,064 to 2,000 square feet of building area, one of which is partially finished as a 400 square foot recreation room, central air conditioning, and a garage ranging in size from 528 to 2,448 square feet of building area. Three comparables also have a fireplace. The dwellings range in size from 1,064 to 2,665 square feet of living area. These comparables sold between June 2004 and August 2005 for prices ranging from \$212,500 to \$830,000 or from \$79.74 to \$370.54 per square foot of living area, including land.

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

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

As an initial matter, the Property Tax Appeal Board finds that no timely assertion of a lack of uniformity in assessments was made in this matter in accordance with the requirements of the Official Rules of the Property Tax Appeal Board (86 Ill. Admin. Code, Sec. 1910.30(g) & (h)). No new evidence is to be accepted after the petition is filed. (See also 86 Ill. Admin. Code, Sec. 1910.67(k)(1)). After an extension of time, appellant's original evidentiary submission to the Board consisted of a comparable sales chart with three properties with their respective ages, dates of sale, sales price, living area square footage (per MLS data), and sales price per square foot data along with aerial photographs and multiple listing service sheets. No assessment data was provided for those comparables within that submission. As noted previously, the more detailed grid of the comparables presented at hearing did include assessment data. However, in light of the Board's Rules, the Property Tax Appeal Board finds that no consideration should be given to the late-filed assessment data presented by appellant in this matter.

In this appeal, the appellant contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board

finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of eight comparable sales for the Board's consideration. Both parties apparently concede an inability to find comparable sales in the immediate vicinity of the subject property. The parties have presented to the Property Tax Appeal Board sales of properties with highly varying degrees of similarity to the subject property. While location has been removed as a factor by the parties' submissions, the Board finds there are other factors that must be taken into consideration when comparing sales of these differing properties.

The Property Tax Appeal Board has given less weight to appellant's sale #3 due to its two-story design as compared to the subject's one-story design. The Board has also given less weight to board of review comparables #2 and #5 due to their one and one-half story design; furthermore, board of review sale #2 with its 54.57 acres is a substantially larger property than the subject, even though no dispute has been raised regarding the land.

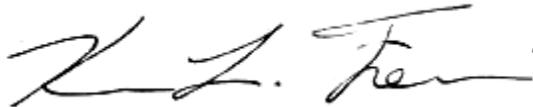
While none of the comparables is truly similar in land area given the appellant's argument, on this record the Property Tax Appeal Board finds appellant's comparables #1 and #2 and the board of review's comparables #1, 3 and #4 to be most similar to the subject in size, design, exterior construction, amenities, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables sold between June 2004 and November 2005 for prices ranging from \$96.15 to \$203.01 per square foot of living area, including land. The subject's dwelling and homesite assessment reflects a market value of approximately \$196,927 or \$100.01 per square foot of living area using the three-year median level of assessments for Peoria County of 33.19%.

The Board finds the subject's assessment reflects a market value that falls within the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted.

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.



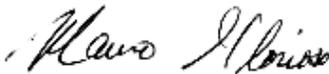
Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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 28, 2009



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 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 the subsequent year 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.

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.