FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Frederick & Karen Schotthofer III
DOCKET NO.: 07-00123.001-R-1
PARCEL NO.: 09-16-202-002

The parties of record before the Property Tax Appeal Board are Frederick & Karen Schotthofer III, the appellants; and the Peoria County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds ***a reduction*** 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:	$6,809
IMPR.:	$50,890
TOTAL:	$57,699

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1.0-acre parcel improved with a 30 year-old, bi-level style frame dwelling that contains 2,440 square feet of living area. Features of the home include central air conditioning, a fireplace and a lower-level garage.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation as the bases of the appeal[1]. The appellants first contend the subject's living area was incorrectly measured by the township assessor. The appellants submitted a letter explaining their arguments along with a drawing of the subject dwelling. Based on this drawing, he appellants claim the subject has only 1,440 square feet of living area. The appellants submitted no independent corroboration of their measurement of the subject's

[1] The appellants originally requested a hearing, but then rescinded the hearing request, asking the Property Tax Appeal Board to render a decision based on the evidence submitted. The Board and the Peoria County Board of Review acceded to the appellants' request.

living area. The appellants also submitted property characteristic sheets, photographs and a grid analysis of three comparable properties in support of their inequity argument. The appellants reported the comparable lots are located "across the road, up the road and next road down" and range in size from 0.5 acre to 1.64 acres, with land assessments ranging from $8,080 to $11,590 or from $7,026 to $22,240 per acre. The subject has a land assessment of $7,810 per acre.

The comparable improvements were described as two, two-story frame dwellings and one, split-level style frame dwelling that were built in 1967 or 1980 and range in size from 1,660 to 2,564 square feet of living area. Features of the comparables include central air conditioning, partial finished basements and garages that contain from 572 to 680 square feet of building area. The comparables had improvement assessments ranging from $36,220 to $51,630 or from $20.14 to $23.32 per square foot of living area. The subject has an improvement assessment of $50,890 or $20.86 per square foot of living area, based on 2,440 square feet of living area.

These same comparables were reported to have sold in 2005 or 2006 for prices ranging from $125,000 to $185,000 or from $72.15 to $86.70 per square foot of living area including land. Based on this evidence, the appellants requested the subject's land assessment be reduced to $7,260 and its improvement assessment be reduced to $34,110 or $23.69 per square foot of living area, based on their contention the subject contains 1,440 square feet of living area.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of $58,700 was disclosed. The subject has an estimated market value of $176,700 or $72.42 per square foot of living area including land[2], as reflected by its assessment and Peoria County's 2007 three-year median level of assessments of 33.22%.

In support of the subject's living area measurement, the board of review submitted the subject's property record card, along with similar records for three comparables. The board of review's comparables 1 and 2 are the same properties as the appellants' comparables 1 and 3. The subject's property record card included a floor plan drawing and indicated the subject contains 2,440 square feet of living area, as well as a basement garage.

The board of review's comparable lots were located in the same neighborhood code as the subject, range in size from 1.15 to 3.76 acres and have land assessments ranging from $7,830 to $16,260 or from $4,324 to $7,067 per acre.

[2] Based on the board of review's contention the subject contains 2,440 square feet of living area.

In support of the subject's improvement assessment, the board of review's comparables consist of split-level, two-story or one-story frame dwellings that were built between 1967 and 1980 and range in size from 1,660 to 2,086 square feet of living area. Features of the comparables include central air conditioning, garages that contain from 572 to 600 square feet of building area and full or partial basements, two of which have finished areas of 448 and 734 square feet, respectively. These properties have improvement assessments ranging from $35,120 to $47,340 or from $21.16 to $23.32 per square foot of living area.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted sales information on the same three comparables used to support the subject's improvement assessment[3]. The comparables sold between March 2006 and June 2008 for prices ranging from $125,000 to $215,000 or from $75.30 to $103.07 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject property’s assessment is warranted.

The appellants contend unequal treatment in the assessment process as the basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have overcome this burden.

Regarding the land inequity contention, the Board finds the parties submitted a total of four comparables, as the board of review's comparables 1 and 2 are the same properties as the appellants' comparables 1 and 3. The Board gave less weight to the appellants' comparables 2 and 3 and the board of review's comparables 2 and 3 because they differed in lot size when compared to the subject. The Board finds the appellants' land comparable 1, which is also the board of review's land comparable 1, was most similar in lot size when compared to the subject. This comparables contains 1.15 acres, whereas the subject contains 1.0 acre. This most representative property had a land assessment of $7,830 or $6,809 per acre. The subject has a land assessment of $7,810 or $7,810 per acre, which is not supported by the most similar comparable in this record. Therefore, the

[3] As noted above, the board of review's comparables 1 and 2 are the same properties as the appellants' comparables 1 and 3.

Property Tax Appeal Board finds a reduction in the subject's land assessment is justified commensurate with this finding.

The Board next finds the parties disputed the subject's living area. The appellants submitted a hand drawn sketch along with a letter claiming the subject dwelling contains 1,440 square feet of living area. However, the appellants submitted no independent corroboration of this claim. The board of review submitted the subject's property record card, which indicated the subject is a bi-level style structure containing 2,440 square feet of living area including a finished lower level. The Property Tax Appeal Board finds the best evidence in this record of the subject's living area is found on the subject's property record card. Therefore, the Board finds the subject dwelling contains 2,440 square feet of living area.

The appellants also argued unequal treatment in the assessment process regarding the subject improvements. The Board finds the parties submitted a total of four improvement comparables. The only comparables described by the parties as a split level home is the appellants' and the board of review's comparable 1. However, with just 1,660 square feet of living area, it is much smaller than the subject dwelling with its 2,440 square feet of living area. The Board finds the appellants' comparables 2 and 3 and the board of review's comparable 3 were dissimilar in design when compared to the subject. Therefore, since none of the comparables in this record was sufficiently similar to the subject dwelling to provide a basis for analysis, the Board finds all of the comparables had improvement assessments ranging from $20.14 to $23.32 per square foot of living area. The subject's improvement assessment of $20.86 per square foot of living area falls within this range. The Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvements were inequitably assessed.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value 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 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellants have failed to meet this burden.

The Board finds both parties used the same comparables to support their respective arguments regarding the subject's market value as were used in the inequity argument. Since the Board finds, as explained above, that neither party's comparables are sufficiently similar to the subject to permit meaningful analysis, the Property Tax Appeal Board finds the appellants' have failed to meet their burden of proving overvaluation by a preponderance of the evidence. The Board further finds the subject's estimated market value as reflected by its assessment of $72.42 per square foot of living area including land falls near the bottom of the range of the all the comparable sales in

this record, which sold for prices ranging from $72.15 to $103.07 per square foot of living area including land.

In summary, the Property Tax Appeal Board finds a reduction in the subject's land assessment is warranted. However, a reduction in the subject's improvement assessment is not justified, based on the evidence in this record.

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: August 20, 2010

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.