

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James J. and Nancy McGinn
DOCKET NO.: 07-00161.001-R-1
PARCEL NO.: 13-01-451-006

The parties of record before the Property Tax Appeal Board are James J. and Nancy McGinn, the appellants, and the Peoria County Board of Review.

The subject property consists of a one-story frame dwelling containing 2,210 square feet of living area that was constructed in 1991. Features include a partial unfinished basement, central air conditioning, a fireplace, and a 624 square foot attached garage.

The appellant, Nancy McGinn, appeared before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. In support of the inequity claim, the appellants submitted a grid analysis detailing three suggested assessment comparables, photographs, and property record cards. The comparables consist of a one-story dwelling, a one and one-half story dwelling, and a split-level style dwelling of brick and frame exterior construction. The comparables are reported to range in age from 15 to 30 years old. The comparables are located along the subject's street. The comparables have finished basements, one fireplace, central air conditioning, and garages ranging in size from 480 to 616 square feet. The dwellings range in size from 1,736 to 2,192 square feet of living area and have improvement assessments ranging from \$52,100 to \$57,140 or from \$23.77 to \$32.91 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$62,830 was disclosed. The subject property has an improvement assessment of \$55,250 or \$25.00 per square foot of living area.

In support of its assessment of the subject property, the board of review submitted property record cards, a location map, and a completed assessment analysis of four comparables. Comparables 1 through 3 are located along the subject's street while comparable

(Continued on Next Page)

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:	\$	7,580
IMPR.:	\$	50,830
TOTAL:	\$	58,410

Subject only to the State multiplier as applicable.

4 is located a considerable distance and in a different subdivision than the subject. The comparables consist of two, two-story style dwellings and two, one-story style dwellings of frame construction that were built from 1978 to 2004. Three comparables have full or partial unfinished basements and one comparable has a partial finished basement. Other features include central air conditioning, one fireplace, and garages that contain from 528 to 616 square feet. The dwellings range in size from 1,572 to 2,009 square feet of living area and have improvement assessments ranging from \$45,070 to \$68,980 or from \$24.70 to \$43.44 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 a slight reduction in the subject's improvement assessment is warranted.

The appellants argued the subject dwelling was inequitably assessed. 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 evidence, the Board finds the appellants have overcome this burden of proof.

The record contains assessment information for seven suggested comparables for the Board's consideration. The Board gave little weight to six comparables submitted by the parties. Appellants' comparable 2 is dissimilar when compared to the subject in age and design. The Board further finds the appellants' comparable 1 and board of review comparable 2 are considerably smaller in size when compared. Additionally, the Board finds the board of review's comparables 1 and 3 are dissimilar in style and design when compared to the subject and comparable 4 is considerably newer in age and is located a considerable distance from the subject. For these reasons, the Board placed less weight on these comparables in its final analysis.

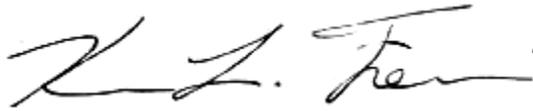
The Property Tax Appeal Board finds the only comparable that is somewhat similar to the subject in terms of location, age, size and features is comparable 3 submitted by the appellant. However, this comparable has a finished basement, a feature not enjoyed by the subject. This comparable has an improvement assessment of \$53,490 or \$24.46 per square of living area. The subject property has an improvement assessment of \$55,250 or \$25.00 per square foot of living, which is slightly higher than this most similar comparable. After considering adjustments to this most similar comparable for differences when compared to the

subject, the Property Tax Appeal Boards finds the subject's improvement assessment is excessive and a reduction is 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.



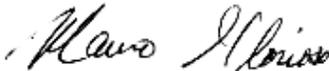
Chairman



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.