



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

APPELLANT: Terry Longenbach
DOCKET NO.: 07-00174.001-R-1
PARCEL NO.: 05-18-101-008

The parties of record before the Property Tax Appeal Board are Terry Longenbach, the appellant; 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: \$7,230
IMPR.: \$52,520
TOTAL: \$59,750

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame and masonry dwelling containing 1,670 square feet of living area that was built in 2006. Amenities include a partial unfinished basement, central air conditioning, and a 480 square foot two-car attached garage. The subject dwelling is situated on a 1.25 acre site.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment is not reflective of its market value based on construction costs. In support of the overvaluation claim, page 4 of the appellant's appeal petition indicates the subject's land was purchased in 2005 for \$20,000. The appeal petition indicates the cost of the improvements was \$135,000, which included contractor's fees, architecture or engineering fees, landscaping and/or building permits. The appeal petition indicates the appellant acted as the general contractor and estimated the value of this service was \$10,000. The appeal petition also indicated the appellant performed some non-compensated labor for painting, trim, flooring, electrical trim and landscaping at an estimated value of \$2,200. Therefore,

the total cost of construction detailed on page 4 of the appeal petition was \$167,200.

The appellant also attached Exhibit C to the appeal petition, which comprised of a more detailed list of the subject's construction costs that somewhat differed from the costs detailed on the appeal petition. With respect to the subject's 1.25 acres of land, the itemized list indicates the subject's land had a fair market value of \$16,560 in 2005; the cost of permits and utility hook ups were \$1,916; site preparation, excavation and fill was a \$14,681; and yard grade/seed was \$370. Thus, the total cost of land acquisition and site preparation was \$33,617 as compared to the \$20,000 cost listed in the appeal petition. With respect to the dwelling cost, Exhibit C lists the building material and labor was \$134,412. However, this amount did not include the estimated value for the general contractor fee of \$10,000 and \$1,830 of non-compensated labor that was disclosed in Section VI of the appeal petition. In summary, the construction cost detailed in Exhibit C totaled \$168,029, but did not include the \$10,000 value estimate for the general contractor fee and the estimated value of \$1,830 for non-compensated labor.

Based on the evidence submitted, the appellant requested a reduction in the subject's assessment to \$55,730, which reflects an estimated market value of \$167,190.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$66,140 was disclosed. The subject's assessment reflects an estimated market value of \$199,097 using Peoria County's 2007 three-year median level of assessments of 33.22%.

In response to the appeal, the board of review argued the appellant did not provide any comparable sales to establish market value or assessed value of improvements.

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 a reduction in the subject property's assessment is warranted.

The appellant argued the subject property is overvalued based on its cost. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellant has met this burden.

The appellant submitted the costs to acquire the subject's land and construct the dwelling. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the

information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property. However, the Board finds the appellant submitted contradictory information regarding the subject's acquisition and construction costs. More specifically, the appellant's appeal petition indicates the cost to acquire the subject's land was \$20,000, but Exhibit C disclosed the cost to acquire and prepare the subject's site was \$33,617. Similarly, Exhibit C does not include the \$10,000 value estimate for the general contractor fee or \$1,830 of non-compensated labor. Based on the evidence in this record, the Board finds the subject property has a fair market value of \$179,859 based on land acquisition and construction costs. (land-\$33,617, building materials and labor-\$134,412; general contractor fee-\$10,000, non-compensated labor-\$1,830). The subject's assessment of \$66,140 reflects an estimated market value of \$199,097, which is greater than the reported construction costs. Therefore, a reduction in the subject's assessment is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant has demonstrated overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject's assessment as established by the board of review is incorrect and a reduction is warranted. Since fair market value has been established, Peoria County's 2007 three-year median level of assessments shall apply.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: June 18, 2010

Allen Castrovillari

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.