



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

APPELLANT: Philip Goetze  
DOCKET NO.: 07-00267.001-R-1  
PARCEL NO.: 20-04-100-002

The parties of record before the Property Tax Appeal Board are Philip Goetze, the appellant, and the Peoria County Board of Review.

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:

**LAND:** \$9,860  
**IMPR.:** \$34,560  
**TOTAL:** \$44,420

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 3.22-acres is improved with a one-story dwelling of log exterior construction containing 979 square feet of living area. The dwelling is 10 years old. Features of the home include a full, unfinished basement, central air conditioning, and a detached two-car garage of 720 square feet of building area. The property is located in Peoria, Hollis Township, Peoria County.

The appellant's appeal is based on unequal treatment in the assessment process regarding both the land and improvement assessments of the subject property. In support of the inequity argument, the appellant submitted information on four comparable properties which were located from 5 to 8-miles from the subject. The comparable parcels ranged in size from .96 to 3.0-acres and had land assessments ranging from \$5,840 to \$9,580 or from \$3,193 to \$8,367 per acre of land. The subject's land assessment is \$9,860 or \$3,062 per acre of land. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$5,700 or \$1,770 per acre.

Each of the four comparable parcels was improved with a bi-level or one-story frame dwelling that ranged in age from 29 to 77 years old. The comparable dwellings range in size from 832 to

1,120 square feet of living area. Three of the comparables have basements, one of which has 400 square feet of finished area and one comparable has no basement. Each of the dwellings has central air conditioning and a garage ranging in size from 440 to 684 square feet of building area. The comparables have improvement assessments ranging from \$14,550 to \$33,820 or from \$17.49 to \$32.21 per square foot of living area. The subject's improvement assessment is \$34,560 or \$35.30 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$30,967 or \$31.63 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$44,420 was disclosed. In support of the subject's assessment, the board of review presented a spreadsheet on three comparable properties identified as being in the same neighborhood code assigned by the assessor as the subject property. The comparables were parcels ranging in size from 1.03 to 9.77-acres and had land assessments ranging from \$6,740 to \$19,760 or from \$2,023 to \$6,544 per acre of land.

The parcels have each been improved with a one-story frame dwelling that ranges in age from 6 to 17 years old. The dwellings range in size from 1,008 to 1,254 square feet of living area. Features include basements, two of which have finished areas, and two comparables have garages of 672 and 1,280 square feet of building area, respectively. These properties have improvement assessments ranging from \$37,980 to \$46,400 or from \$34.55 to \$46.03 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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 appellant has not met this burden.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. As to the land inequity argument, the Board finds that the properties which varied greatly in size had land assessments ranging from \$2,023 to \$8,367 per acre. The subject had a land

assessment of \$3,062 per acre which is well within the range of land assessments for the comparables on this record on a per-acre basis. Therefore, the Board finds that the appellant has not established land assessment inequity by clear and convincing evidence.

As to the improvement inequity argument, the Board has given less weight to appellant's comparable #2 due to its bi-level design which differs from the subject. The Board has also given less weight to appellant's comparable #4 due to its substantially greater age than the subject dwelling. The Board has given less weight to board of review comparable #1 due to its greater size than the subject dwelling. Therefore, the Board finds the remaining four comparables submitted by both parties were most similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$23.97 to \$46.03 per square foot of living area. The subject's improvement assessment of \$35.30 per square foot of living area is within the range established by the most similar comparables and further appears justified when examining the most similar comparable on the record, board of review comparable #3. This comparable was most similar to the subject in age, size and features, except that it was superior with a finished basement and yet lacked the central air conditioning and garage features of the subject. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's land or improvement assessment by clear and convincing evidence. Therefore, the Board finds the subject's assessment as established by the board of review is correct and no reduction is 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mario M. Louie*

Member

*Shawn R. Lerski*

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: May 21, 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.