



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

APPELLANT: Jerome Hahn
DOCKET NO.: 07-00278.001-R-1
PARCEL NO.: 14-07-306-001

The parties of record before the Property Tax Appeal Board are Jerome Hahn, 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: \$7,090
IMPR: \$94,910
TOTAL: \$102,000**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story condominium unit of frame and masonry exterior construction containing 2,181 square feet of living area. The dwelling is 14 years old. Features of the unit include a full basement of which 1,100 square feet is finished, central air conditioning, a fireplace, and a 441 square foot garage. The property is located in Peoria County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to the improvement assessment; no dispute was raised concerning the land assessment. The appellant reported the subject dwelling contains 2,125 square feet of living area and submitted a copy of the builders' floor plan. The appellant submitted information on three comparable properties described as two-story condominium units of frame and masonry exterior construction that range in age from 14 to 16 years old. The comparable units each were reported to consist of 2,125 square feet of living area and feature full basements, central air conditioning, a fireplace and a 324 square foot garage. The comparables have improvement assessments ranging from \$92,180 to \$100,280 or from \$43.38 to \$47.19 per square foot of living area. The subject's improvement assessment is \$94,910 or \$44.66 per square foot of living area. Appellant also

reported that comparable #2 was sold in August 2005 for \$297,500 or \$140 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$92,930 to be most similar to appellant's comparable #1.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$102,000 was disclosed.

The board of review reports the subject dwelling contains 2,281 square feet of living area. In support of this contention, the board of review submitted a copy of the property record card for the subject property which reflects "finished area" of 3,281 square feet consisting of 1,100 square feet of finished basement area, first floor area of 1,558 square feet and "part upper" area of 623 square feet. Since for assessment purposes, living area consists of the above-ground living area, the property record card indicates the subject's living area is 2,181 square feet.

In support of the subject's assessment, the board of review presented a spreadsheet analysis on the same three comparable properties presented by appellant along with underlying property record cards, but described the properties as one-story frame condominium units that range in age from 13 to 15 years old. The dwellings were reported to range in size from 2,105 to 2,189 square feet of living area. Features include full basements, each of which has finished area, central air conditioning, and a 441 square foot garage. Two comparables were reported to have a fireplace. These properties have improvement assessments ranging from \$92,180 to \$100,280 or from \$42.45 to \$46.64 per square foot of living area based on the dwelling sizes reported by the board of review. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

As to dwelling size of the subject, the Property Tax Appeal Board finds the best evidence in the record is the property record card for the subject dwelling indicating above-ground living area of 2,181 square feet. Moreover, as to the dwelling size of the comparables, the property record cards for each of the properties indicates the respective "finished area" of the condominium units that was reported in the board's spreadsheet. The Property Tax Appeal Board finds the property record card evidence is the best evidence of size in the record as compared to the builders' floor plan presented by the appellant.

For purposes of this appeal, the appellant contends unequal treatment in the subject's improvement assessment. 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 three comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the descriptive details of the comparables submitted by the board of review to be the best evidence of the properties supported by property record cards. All three comparables were similar to the subject in location, size, style, exterior construction, features and/or age. The comparables had improvement assessments that ranged from \$42.45 to \$46.64 per square foot of living area. Based on the subject's size of 2,181 square feet of living area, the subject's improvement assessment of \$43.52 per square foot of living area is within the range established by these similar comparables. 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.

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.