



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

APPELLANT: Barbara Weber
DOCKET NO.: 07-00297.001-R-1
PARCEL NO.: 14-22-182-018

The parties of record before the Property Tax Appeal Board are Barbara Weber, 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: \$ 3,920
IMPR.: \$ 20,160
TOTAL: \$ 24,080**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 960 square feet of living area. The dwelling was built in 1940. It has a small basement area.

In support of a claim of overvaluation before the Property Tax Appeal Board the appellant indicated that local officials had assessed the subject as having a full basement and a garage. When the appellant challenged this before the board of review, the board of review lowered the value on the subject by \$3,600. The appellant opined that this was not a sufficient reduction because a real estate agent told the appellant that "a full basement adds \$3000 and a garage adds \$5000 to the appraisal of a property." The appellant also wrote on a copy of the subject's property record card "It states that I have a ¼ basement. All it is, is a 6' x 9' area dug out of the crawl space with a cement slab poured. The furnace and hot water heater sit on the slab. There is a sump pump because the slab leaks bad all around it." The appellant also indicated on the property record card that the subject has two bedrooms, not three, and one of them does not have a closet. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$24,080 was disclosed. The subject's assessment reflects an estimated market value of \$72,486 or \$75.51 per square foot of living area including land using Peoria County's 2008 three-year median level of assessments of 33.13%.

In support of the subject's assessment the board of review presented descriptions and sale price information on three comparable properties. The board of review's comparables consist of one-story frame dwellings that were built in 1939 or 1940. The dwellings have 788 to 1,116 square feet of living area. All have full basements with partial recreation areas, two have garages, and two have central air conditioning. The board of review's comparables sold from August 2005 to October 2006 for \$78,750 to \$94,900 or \$85.04 to \$99.94 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant pointed out that the board of review's grid sheet indicates the subject has three bedrooms and two full baths. The appellant stated that the subject has only one bath and two bedrooms, and one of the bedrooms does not have a closet.

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 argued the subject is overvalued. 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 this burden has not been met.

The record contains three suggested comparable sales offered by the board of review for the Board's consideration. The comparables are similar to the subject in size, age and design. They are somewhat superior to the subject in that they have larger basements with finished recreation areas and central air conditioning and/or garages not enjoyed by the subject. They sold for \$78,750 to \$94,900 or \$85.04 to \$99.94 per square foot of living area including land. The subject's estimated market value of \$72,484 or \$75.51 per square foot of living area including land is lower than that range, which would be expected because the comparables have superior amenities. The appellant complained that the board of review didn't give sufficient relief when it corrected the subject's assessment for not having a garage or a full basement. However, the appellant did not provide evidence of the market value of such differences other than "According to the real estate agent I met with at Traders Realty, a full basement adds \$3000 and a garage adds \$5000 to the appraisal of a property." The Board finds that statement is not sufficient to indicate that the subject is overvalued. The

subject's assessment of \$24,080 suggests an estimated market value of \$72,486 or \$75.51 per square foot of living area including land, and the appellant provided no evidence to indicate the subject has a lower market value. In rebuttal the appellant complained that the property record card and the board of review's grid sheets contain inaccuracies with respect to the number of bathrooms and bedrooms contained in the subject. However, the appellant did not provide evidence of the market value of differences in the number of bedrooms or bathrooms, and the Board notes that two of the board of review's comparables had only one bathroom and one had two bedrooms similar to the subject. After considering the evidence the Board finds a preponderance of the evidence does not indicate the subject is overvalued and a reduction 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 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: January 21, 2011

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.