FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Shirley Short
DOCKET NO.: 07-00366.001-R-1
PARCEL NO.: 13-12-452-003

The parties of record before the Property Tax Appeal Board are Shirley Short, the appellant, by attorney Clyde B. Hendricks in Peoria, 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:	$8,500
IMPR.:	$55,770
TOTAL:	$64,270

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 38 year-old, tri-level style brick dwelling that contains 3,546 square feet of living area. Features of the home include central air conditioning, two fireplaces and a built-in, two-car basement garage. The home is located in Peoria, City of Peoria Township, Peoria County.

Through her attorney, the appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. The appellant argued overvaluation and unequal treatment in the assessment process regarding the subject's improvements as the bases of the appeal. In support of the overvaluation argument, the appellant submitted property record cards and a grid analysis of three comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparables were described as bi-level or split/tri-level style dwellings with part brick exterior construction that were built in 1972 or 1975 and range in size from 1,760 to 2,821 square feet of living area. Features of the comparables include finished lower levels, central air conditioning and two-car garages. Two

comparables have a fireplace. The comparables sold between May 2004 and November 2007 for prices ranging from $156,000 to $167,500 or from $55.83 to $88.64 per square foot of living area including land.

Regarding the inequity contention, the appellant reported these same comparables had improvement assessments ranging from $37,680 to $47,900 or from $16.98 to $21.41 per square foot of living area. The appellant also reported the comparables had total assessments ranging from $44,560 to $54,770 or from $19.42 to $25.32 per square foot. The appellant's grid further indicated the subject contains just 2,886 square feet of living area. Using this figure, the subject's improvement assessment of $55,770 equates to $19.32 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $43,962 or $15.23 per square foot of living area, using 2,886 square feet.

During the hearing, the appellant called Vivian Hagaman as a witness. Hagaman has 13 years experience as an appraiser and five years experience with the ProVal assessment software used by Peoria County assessors. Hagaman testified she was not compensated for her testimony, but is merely a friend of the appellant. The witness testified ProVal mistakenly "double counts" the lower level of bi-level or split-level style homes as living area. She opined this may have occurred with the subject dwelling, resulting in an erroneous living area calculation of 3,546, as claimed by the board of review.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of $64,270 was disclosed. The subject has an estimated market value of $193,468 or $54.56 per square foot of living area including land, as reflected by its assessment and Peoria County's 2007 three-year median level of assessments of 33.22%.

In support of the subject's assessment as reflected by its estimated market value, the board of review submitted the subject's property record card, as well as property record cards and a grid analysis of three comparable properties. The subject's property record card describes the subject as a bi-level structure that contains 3,546 square feet of living area with a full basement, a masonry fireplace and a basement garage.

The board of review's comparables consist of bi-level or split/tri level style frame dwellings that were built between 1964 and 1975 and range in size from 2,486 to 2,768 square feet of living area. Features of the comparables include central air conditioning and finished basements that contain from 730 to 1,176 square feet of finished area. Two comparables have a fireplace. The comparables' property record cards indicate they have either basement garages or a separate attached garage of 520 square feet. The comparables sold between March and October 2006 for prices ranging from $160,000 to $207,000 or from $60.45 to $74.78 per square foot of living area including land.

In support of the subject's improvement assessment, the board of review submitted assessment data on these same three comparables. They had improvement assessments ranging from $44,470 to $54,560 or from $17.58 to $19.71 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review called City of Peoria Township assessor Max Schlafley as a witness. Schlafley testified he was not aware of any propensity for the ProVal system to "double-count" the lower level square footage as living area for split-level or bi-level dwellings. When asked by the Hearing Officer about this issue, the witness specifically answered that he did not think this occurred. Schlafley acknowledged that ProVal would treat all multi-level dwellings using the same formula.

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 no reduction in the subject property's assessment is warranted.

The appellant contends overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board first considers the dispute regarding the subject's living area. Hagaman testified from her experience with the ProVal assessment software used by Peoria County assessors, the lower level of split-level or bi-level dwellings may have been "double counted", resulting in incorrect living area calculations. The Board notes Hagaman claimed this may have occurred with the subject. Schlafley testified ProVal did not erroneously count lower level living area twice. Hagaman could not state with certainty that she knew the subject's living area was incorrectly calculated by ProVal. Therefore, the Board finds the subject's property record card submitted by the board of review provides the best evidence of the subject's living area. Finally, the Board notes the record is absent any evidence that appellant requested the board of review re-measure the subject's living area to ascertain whether an error exists. Therefore, the Property Tax Appeal Board finds the subject contains 3,546 square feet of living area.

The Board finds the parties submitted six comparables for its consideration. The Board notes all the comparables submitted by both parties were split-level or bi-level homes that were smaller than the subject in living area. The Board gave less weight to the appellant's comparable 3 because it was significantly smaller

than the subject. The Board finds the remaining comparables were similar to the subject in design, age and most features and sold for prices ranging from $55.83 to $74.78 square foot of living area including land. The subject's estimated market value as reflected by its assessment of $54.56 per square foot of living area including land falls below this range.

The appellant also argued assessment inequity as a basis of the appeal. 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 assessment data, the Board finds the appellant has not overcome this burden.

The six comparables submitted by the parties had improvement assessments ranging from $16.98 to $19.71 per square foot of living area. The subject's improvement assessment of $15.73 per square foot of living area, based on 3,546 square feet, falls below this range. After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, the Property Tax Appeal Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence or inequity by clear and convincing evidence and the subject's assessment as determined 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.

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: May 21, 2010

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.