



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

APPELLANT: John Barcey  
DOCKET NO.: 07-00367.001-R-1  
PARCEL NO.: 14-29-126-012

The parties of record before the Property Tax Appeal Board are John Barcey, 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: \$5,330  
IMPR.: \$53,500  
TOTAL: \$58,830**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 45 year-old, one-story masonry dwelling that contains 2,005 square feet of living area. Features of the home include central air conditioning, a fireplace, a 575 square foot garage and a full unfinished basement.

Through his attorney, the appellant appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process regarding the subject's improvements and overvaluation as the bases of the appeal. The appellant did not contest the subject's land assessment. In support of the improvement inequity argument, the appellant submitted property record cards and a grid analysis of three comparable properties. The comparables consist of one-story masonry dwellings that were built in 1957 or 1961 and range in size from 1,902 to 2,307 square feet of living area. Features of the comparables include central air conditioning, two-car or three-car garages and full or partial basements, all of which contain some finished areas. Two comparables have two fireplaces. These properties have

improvement assessments ranging from \$43,820 to \$49,250 or from \$19.65 to \$23.79 per square foot of living area. The subject has an improvement assessment of \$53,500 or \$26.68 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales information on two of the properties used to support the inequity contention. The comparables sold in October 2003 and September 2006 for prices of \$147,500 and \$154,900 or \$63.94 and \$81.44 per square foot of living area including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$45,430.

Appellant's first witness was William Leroy, who prepared the data presented in the grid analysis. Leroy testified that he is a full-time realtor with 25 years experience; during that time he has occasionally done "tax protesting" with the greatest workload in the quadrennial reassessment years. From time to time, Leroy performs this "tax protesting" work with Robert O. Kaiser. Leroy is not a licensed appraiser and does not have any appraisal designations. Based on his professional experience, Leroy contended that investment properties are generally harder to sell because they are in poorer areas, are generally not well maintained, and there is a limited pool of buyers who may be purchasing with cash.

The second witness called by appellant was Robert O. Kaiser who assisted Leroy in gathering the comparable data. Kaiser is not an appraiser and has no appraisal designations; he was a real estate agent until March 31, 2008, but his primary profession is as a certified public accountant. Kaiser has bought and sold hundreds of houses in the local Peoria real estate market over the past 25 years through various companies he has owned.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$58,830 was disclosed. The subject has an estimated market value of \$177,092 or \$88.33 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, the board of review submitted property record cards, a map of the subject's neighborhood and a grid analysis of three comparable properties located within several blocks of the subject. The comparables consist of one-story brick or frame dwellings that were built between 1958 and 1967 and range in size from 1,267 to 1,764 square feet of living area. These properties have improvement assessments ranging from \$35,910 to \$46,480 or from \$24.84 to \$28.34 per square foot of living area. The board of review's evidence also indicated these comparables sold between September 2006 and May 2007 for prices ranging from \$151,000 to \$154,900 or from \$85.88 to \$122.26 per square foot of living area including land. 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 the appellant's comparables were located in a less desirable neighborhood 0.89 mile to 1.5 miles from the subject.

In rebuttal, the appellant's attorney acknowledged the board of review's comparables were located closer to the subject, but argued the appellant's comparables were more similar to the subject in living area.

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 that a reduction in the subject's assessment is not warranted.

The appellant's argument was unequal treatment in the assessment process. 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 Board finds the parties submitted six equity comparables for its consideration. The Board gave less weight to the board of review's comparables 2 and 3 because they were significantly smaller in living area when compared to the subject. The Board finds the appellant's comparables and the board of review's comparable 1 were similar to the subject in terms of design, exterior construction, size, age and most features and had improvement assessments ranging from \$19.65 to \$26.35 per square foot of living area. The subject's improvement assessment of \$26.68 per square foot of living area falls just above this range. However, the Board finds the subject's slightly higher improvement assessment is justified, considering it is several years newer than the board of review's comparable 1. For this reason, the Property Tax Appeal Board finds the subject's improvement assessment is supported by the evidence in this record.

The appellant also argued overvaluation as a 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 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the appellant submitted information on two comparable sales and the board of review submitted three

comparables. The Board gave less weight to the appellant's comparable 2 because it sold in October 2003, too long before the subject's January 1, 2010 assessment date to indicate a reliable value for the subject. The Board finds the appellant's only other comparable sale was generally similar to the subject, but that one comparable is insufficient to meet the burden of accurately establishing market value for the subject. The Board also finds the board of review's comparables support the subject's estimated market value.

In summary, the Board finds the appellant has failed to prove inequity by clear and convincing evidence or overvaluation by a preponderance of the 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.

*Ronald R. Cuit*

Chairman

*Frank J. Grief*

Member

Member

*Mario M. Louie*

*Shawn R. Lerski*

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

*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.