



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

APPELLANT: Raymond Northup  
DOCKET NO.: 07-00454.001-R-1  
PARCEL NO.: 14-31-177-032

The parties of record before the Property Tax Appeal Board are Raymond Northup, 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: \$9,490  
IMPR.: \$40,010  
TOTAL: \$49,500**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story, brick dwelling containing 1,673 square feet of living area. The dwelling was built in 1961. Features include a basement with a recreation area, central air conditioning, a fireplace and a garage.

The appellant did not submit page two of the appeal form on which an appellant declares the basis of appeal. The appellant submitted evidence before the Property Tax Appeal Board on both sale prices and assessments, and the Board assumes the appeal is based on both overvaluation and assessment equity.

In support of the overvaluation claim the appellant submitted sale or listing information on three comparable properties. The appellant's comparables consist of one-story dwellings. According to their respective property record cards, comparable #1 is of brick exterior construction, and comparables #2 and #3 are of partial brick construction. They were built from 1962 to 1973. They contain 1,600 to 1,744 square feet of living area. All have garages and central air conditioning, two have basements with finished areas, and none has a fireplace. The comparables sold from January to October 2006 for \$125,000 or \$130,000 or \$74.54 to \$78.13 per square foot of living area including land.

With respect to the appellant's contention of unequal treatment in the assessment process, the appellant submitted information on the same three comparable properties. The comparables have improvement assessments ranging from \$24.24 to \$26.35 per square foot of living area. The subject's improvement assessment is \$23.92 per square foot of living area.

The appellant asked for and received multiple extensions to file additional evidence, but no additional evidence was received by the Board. 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 \$49,500 was disclosed. The subject's assessment reflects an estimated market value of \$149,007 or \$89.07 per square foot of living area including land using Peoria County's 2007 three-year median level of assessments of 33.22%.

In support of the subject's assessment the board of review presented descriptions, sale price information and assessment information on three comparable properties. All are one-story dwellings. According to the property record cards for each, comparable #1 is of frame construction and comparables #2 and #3 are part brick. They were built from 1963 to 1966 and have 1,560 to 1,630 square feet of living area. All have basements, garages and central air conditioning, and two have one or two fireplaces. The board of review's comparables sold from June 2006 to March 2007 for \$149,900 or \$165,000 or \$92.30 to \$101.23 per square foot of living area including land. Their improvement assessments range from \$24.19 to \$25.88 per square foot of living area. The board of review also submitted a copy of the real estate transfer declaration for the sale of the appellant's comparable #2 indicating the sale was between related parties. 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.

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 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not met this burden.

The record contains information on sales and assessments of six suggested comparable properties for the Board's consideration. With respect to the comparable sales, the board of review provided evidence that the sale of appellant's comparable #2 was between related parties and thus not an arm's-length transaction, and the Board will not give its sale price consideration in the

Board's analysis. The remaining five comparables are generally similar to the subject and sold for \$130,000 to \$165,000 or \$74.54 to \$101.23 per square foot of living area including land. The subject's estimated market value of \$149,007 or \$89.07 per square foot of living area including land is well within this range. After considering the evidence the Board finds the appellant has not proven by a preponderance of the evidence that the subject is overvalued and no reduction is warranted on that basis.

The appellant also contended 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden either.

With respect to the assessment equity evidence, all six comparables are generally similar to the subject and have improvement assessments that range from \$24.19 to \$26.35 per square foot of living area. The subject's improvement assessment of \$23.92 per square foot of living area is lower than all of the 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 on that basis either.

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: December 3, 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.