



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

APPELLANT: Brian Puetz
DOCKET NO.: 07-00469.001-R-1
PARCEL NO.: 08-15-276-014

The parties of record before the Property Tax Appeal Board are Brian Puetz, the appellant(s), 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: \$18,280
IMPR.: \$68,660
TOTAL: \$86,940

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame dwelling with a partial brick exterior containing 2,653 square feet of living area that was built in 1998. Features include one fireplace, a two-car garage, central air-conditioning and 1,900 square foot unfinished basement. The subject dwelling is in good condition and has a quality grade assigned by the assessor of C+10.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant is not disputing the subject's land assessment. In support of the equity argument, the appellant submitted a grid analysis of three suggested comparable properties. The comparables are 1.5 or two-story frame and masonry dwellings that were built in either 2002 or 2003. Each comparable is located in the same neighborhood as the subject. Each comparable has an unfinished basement and each has at least one fireplace and a two or three-car garage. The comparables contain from 2,600 to 2,638 square feet of living area and have improvement assessments ranging from \$72,130 to

\$74,340 or from \$27.07 to \$28.38 per square foot of living area. The subject property has an improvement assessment of \$68,660 or \$25.88 per square foot of living area.¹ Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$86,940 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing three suggested comparable properties located in the same neighborhood as the subject. The comparable properties consist of one and one-half-story or two-story frame dwellings that were built from 1997 to 2002. Each comparable has an unfinished basement ranging from 1,087 to 1,542 square feet of basement area; each has central air-conditioning, a fireplace and a garage ranging from 657 to 720 square feet of building area. The dwellings range in size from 2,256 to 2,726 square feet of living area and have improvement assessments ranging from \$67,540 to \$89,640 or from \$29.94 to \$58.13 per square foot of living area. 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 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 met this burden.

Both parties presented assessment data on a total of six equity comparables that were generally similar to the subject in location, age, size and design. The Board gave less weight to the appellant's comparables 1 and 3 and the board of review's comparable 2 because it was dissimilar to the subject's design. The remaining comparables had improvement assessments ranging from \$28.38 to \$32.09 per square foot of living area. The subject's improvement assessment of \$25.88 per square foot of living area is below this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's

¹ The appellant's petition incorrectly states the subject's improvement assessment is \$82,230.

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per square foot improvement assessment is supported by the most comparable properties contained in the record 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.