



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

APPELLANT: Robert Hotkevich
DOCKET NO.: 07-00630.001-R-1
PARCEL NO.: 14-34-301-001

The parties of record before the Property Tax Appeal Board are Robert Hotkevich, 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: \$ 1,910
IMPR.: \$ 15,090
TOTAL: \$ 17,000**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story, duplex frame dwelling containing 1,637 square feet of living area including a finished attic area. The dwelling was built in 1919. Features include a basement and a garage.

The appellant seeks relief based on overvaluation. In a letter accompanying the appeal form the appellant objects to a 27.5 percent increase in the assessment of the subject during the past six years. The letter also indicates the subject is in a deteriorating, high crime area.

In support of the overvaluation claim the appellant indicated the subject sold in March of 1999 for \$40,500 and submitted sale information on one comparable property and listing price information on another comparable property. The appellant's comparables consist of one-story or one and one-half story, frame or brick, single-family dwellings. They were built in 1924 and 1925. They contain 960 and 1,544 square feet of living area. Each has a basement, air conditioning and a garage. One sold in April of 2005 for \$38,000, and the other was listed for sale for \$29,000. The sale price and listing price are \$24.61 and \$30.21 per square foot of living area including land, respectively. The appellant's grid sheet indicates the subject has 1,232 square

feet of living area. 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 \$17,000 was disclosed. The subject's assessment reflects an estimated market value of \$51,174 or \$31.26 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. The board of review's comparables consist of one-story, frame, single-family dwellings that were built in 1914 or 1920. They have 1,200 to 1,640 square feet of living area. All have basements, two have central air conditioning, and two have garages. The comparables sold from September 2006 to December 2007 for \$42,000 to \$56,000 or \$33.54 to \$37.53 per square foot of living area including land. 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.

At the outset, the Board must make clear that the purpose of this appeal is to determine whether the assessment for the subject property on the assessment date is proper in terms of its market value. In making that determination, the Board weighs evidence in the record pertaining to the subject and the comparable properties offered by the parties.

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 the appellant has not met this burden.

The parties disagree about the size of the subject dwelling. The appellant's grid indicates it has 1,232 square feet of living area, while the board of review indicates it has 1,637 square feet. The only evidence in the record other than the grid sheets is the property record card for the subject. The Board finds the subject has 1,637 square feet of living area based on the property record card.

The record contains information on the sale of the subject and sales or offerings for sale of five suggested comparable properties for the Board's consideration. The Board finds the March 1999 sale of the subject is too remote in time to be reflective of its value on the assessment date of January 1, 2007. With respect to the comparables, the appellant's

comparable #2 and the board of review's comparable #1 are much smaller than the subject and are given little weight in the Board's analysis. The remaining three comparables differ from the subject in one main property characteristic. They are all single-family dwellings, while the subject is a duplex. This makes them of less value as comparable properties. The Board does note, however, that these three comparables sold for \$38,000 to \$56,000 or \$24.61 to \$37.53 per square foot of living area including land. The subject's estimated market value of \$51,174 or \$31.26 per square foot of living area including land is well within that 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.

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: 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.