



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

APPELLANT: Arthur Ellington  
DOCKET NO.: 07-00631.001-R-1 through 07-00631.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Arthur Ellington, the appellant; and the Peoria County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction<sup>1</sup> in the assessment of the properties as established by the Peoria County Board of Review is warranted. The correct assessed valuation of the properties is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-00631.001-R-1	18-18-177-017	760	8,380	\$9,140
07-00631.002-R-1	18-18-180-018	700	2,954	\$3,654

Subject only to the State multiplier as applicable.

**ANALYSIS**

The instant appeal involves two separate properties. They will be addressed separately.

**The First Parcel:**

The first property is parcel 18-18-177-017. The subject is a one-story, frame, single-family dwelling with 920 square feet of living area. It was built in 1954.

The appellant seeks relief based on overvaluation. In a letter accompanying the appeal form the appellant objects to a 30 percent increase in the assessment of the subject. The letter also indicates the appellant requested an estimated selling price of the subject from an auction service and was given a verbal estimate of \$12,000 to \$18,000.

In Section 2e of the appeal form the appellant indicated the appeal is based on a recent appraisal. However, the Board finds no appraisal report filed as evidence. The appellant did fill

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<sup>1</sup> The Board finds there should be no change in the assessment of parcel 18-18-177-017 and there should be a reduction in the assessment of parcel 18-18-180-018.

out a grid sheet with sales of three comparable properties. The appellants' comparables consist of one-story, frame, single-family dwellings. They were built from 1920 to 1935. They contain 712 to 851 square feet of living area. Each has a basement, central air conditioning and a garage. They sold from 2001 to 2005 for \$15,000 or \$17,500 or \$17.84 to \$21.08 per square foot of living area including land. 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 \$9,140 was disclosed. The subject's assessment reflects an estimated market value of \$27,514 or \$29.91 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 five comparable properties. The board of review's comparables consist of one-story, frame, single-family dwellings that were built from 1948 to 1963. They have 830 to 1,073 square feet of living area. Four have basements, two have central air conditioning, and three have garages. The comparables sold from February 2006 to February 2008 for \$25,000 to \$33,800 or \$27.96 to \$36.18 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 the purpose of the instant inquiry. The purpose of this appeal before the Board is to determine whether an assessment is proper in terms of the market value represented by the assessment. It is not the purpose of the appeal to decide whether an increase in the assessment of a property should be rolled back to a previous level. The inquiry of the Board is whether the current 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 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 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not met this burden.

First, a reported verbal estimate of value with no documentation to demonstrate how that estimate was derived is not considered evidence by the Board. The Board gives no weight to the estimate of \$12,000 to \$18,000 value of the property reported in the letter accompanying the appeal.

The record contains information on sales of eight suggested comparable properties for the Board's consideration. The Board finds the 2001 and 2004 sales of the appellant's comparables #1 and #2 too remote in time to be reflective of value on the assessment date of January 1, 2007. The remaining six comparables are similar to the subject in age, size and design, although each has better amenities than the subject. These comparables sold for \$17,500 to \$33,800 or \$20.56 to \$36.18 per square foot of living area including land. The subject's estimated market value of \$27,514 or \$29.91 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.

**The Second Parcel:**

The second property is parcel 18-18-180-018. The subject is a one-story, frame, single-family dwelling with 1,019 square feet of living area including a finished attic area. It was built in 1920. According to its property record card, it has a basement, central air conditioning and a garage

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the claim the appellant submitted information on the purchase of the subject from an unrelated party in October 2005 for \$11,000. The information supplied by the appellant indicates the property was offered for sale by the owner through a local newspaper advertisement and an MLS listing for approximately six weeks prior to sale. The property record card for the subject reflects this sale on September 16, 2005. The appellant also provided a grid sheet with three comparable properties, but only one of those included a sale price. 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 \$6,300 was disclosed. The subject's assessment reflects an estimated market value of \$18,964 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 and sale price information on seven comparable properties. The board of review did not provide any evidence to with regard to the arm's-length nature of the sale of the subject. 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 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 burden has been met.

The appellant provided evidence of a recent sale of the subject to demonstrate that it is overvalued. The appellant's evidence indicates the subject was exposed to the open market through newspaper advertising and listing on MLS before the sale for \$11,000 in September or October 2005. The board of review did not provide any evidence to refute the arm's length nature of the sale. The Board finds the best evidence of the subject's market value is its sale price of \$11,000. Since the market value has been determined the Peoria County 2007 three-year median level of assessments shall be applied.

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.