



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

APPELLANT: Bryan Boland
DOCKET NO.: 07-00639.001-R-1
PARCEL NO.: 08-15-281-014

The parties of record before the Property Tax Appeal Board are Bryan Boland, 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: \$ 18,280
IMPR.: \$ 85,010
TOTAL: \$ 103,290

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame and brick construction containing 2,166 square feet of living area. The dwelling was built in 2002. Features include a basement with 1,800 feet of finished area, central air conditioning, a fireplace and a two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim the appellant provided a table of 29 sales of properties in the same subdivision as the subject. However, the table did not provide detailed information about the design and amenities of those properties. The appellant also submitted a detailed grid sheet with information on four comparable properties that are located in the same section of the same subdivision as the subject. The four comparables consist of one and one-half story or two-story dwellings. They are of frame or brick and frame construction. They were built from 1996 to 2002. They contain 2,225 to 2,782 square feet of living area. All have central air conditioning, fireplaces, two and one-half baths, two-car or three-car garages and basements, one of which has a finished area. The comparables sold from June 2006 to February 2007 for \$228,000 to \$272,000 or \$95.28 to \$113.33 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 \$103,290 was disclosed. The subject's assessment reflects an estimated market value of \$310,927 or \$143.55 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 and sale price information on five comparable properties. One is located in the subject's subdivision. The other five are from the same school district, but they are from areas with different neighborhood codes and the board of review did not indicate their proximity to the subject. They consist of one-story dwellings of frame and brick construction and were built from 2000 to 2006. The dwellings have 1,813 to 2,108 square feet of living area. All have two-car or three-car garages, central air conditioning and basements, three of which have finished areas. Four have fireplaces. The comparables sold from December 2005 to July 2007 for \$226,900 to \$301,900 or \$111.12 to \$160.07 per square foot of living area including land. The board of review included a letter with its evidence in which it referred to its own comparable #1 as "an older sale in the subject's subdivision and was not given an upward time adjustment." The letter indicated the board of review's comparable #4 was new construction not given a full assessment. The board of review's letter criticized the appellant's comparables because they were not one-story dwellings similar to the subject and opined that one-story dwellings are more costly to construct. 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 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not met this burden.

The record contains detailed descriptive information on nine suggested comparable sales for the Board's consideration. The table of 29 sales provided by the appellant does not provide sufficient descriptive detail to make comparisons to the subject. The Board gives less weight to the appellant's four comparables because they are of a different design than the subject. The subject also has a finished basement shared by only one comparable and has three full baths compared to two and one-half for the other comparables. However, three of the comparables

have larger garages than the subject. One of the board of review's comparables is located in the same subdivision as the subject. The proximity of the others to the subject was not disclosed. The only comparable truly similar to the subject is the board of review's comparable #1. It sold for \$226,900 or \$111.22 per square foot of living area including land. The board of review indicated it was "an older sale" that "had not been given an upward time adjustment." However, the sale was just one year and 11 days before the assessment date. The subject's estimated market value of \$310,927 or \$143.55 per square foot of living area including land is well above the sale price of the board of review's comparable #1. One comparable, though, is insufficient to demonstrate that the subject is overvalued. 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.