



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

APPELLANT: Jeffrey Siira  
DOCKET NO.: 07-00716.001-R-1  
PARCEL NO.: 14-09-451-005

The parties of record before the Property Tax Appeal Board are Jeffrey Siira, 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: \$18,560  
IMPR.: \$48,940  
TOTAL: \$67,500**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of masonry construction containing 1,996 square feet of living area. The dwelling is 47 years old. Features of the home include a partial, unfinished basement, central air conditioning, a fireplace, and an attached two-car garage of 529 square feet. The property is located in Peoria, Peoria Township, Peoria County.

The appellant's appeal is based on unequal treatment in the assessment process and overvaluation. The overvaluation contention is supported by the August 2003 purchase price of the subject property for \$167,500. The Board finds this more than three-year-old sale price is not close enough in time to be a valid indicator of the subject's fair market value as of January 1, 2007, the assessment date at issue.

In support of the inequity argument, the appellant submitted information on four comparable properties located on the same street as the subject and described as one-story masonry dwellings that range in age from 40 to 58 years old. The comparable dwellings range in size from 2,168 to 3,067 square feet of living area. Three comparables have unfinished basements; one comparable has no basement; each of the

comparables has central air conditioning, one or two fireplaces, and a garage ranging in size from 400 to 600 square feet of building area. The comparables have improvement assessments ranging from \$45,010 to \$71,080 or from \$20.76 to \$23.19 per square foot of living area. The subject's improvement assessment is \$48,940 or \$24.52 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$43,847 or \$21.97 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$67,500 was disclosed. The board of review presented a grid analysis with descriptions and assessment information on three comparable properties located on the same street as the subject and consisting of one-story frame or masonry dwellings that range in age from 47 to 52 years old. The dwellings range in size from 2,002 to 2,356 square feet of living area. Features include full basements, one of which is finished, central air conditioning, one or two fireplaces, and a garage ranging in size from 484 to 746 square feet of building area. These properties have improvement assessments ranging from \$51,570 to \$57,740 or from \$23.72 to \$25.76 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant noted that the board of review was able to present only one property with a per-square-foot improvement assessment greater than the subject, even though there are "close to 200 properties in the subdivision." Appellant also noted that his comparable #1 was sold in January 2009 for \$180,000, which is less than its 2007 estimated market value of approximately \$191,760 based on its 2007 total assessment. A copy of the applicable Real Estate Transfer Declaration for this sale was included in rebuttal.

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.

As to the appellant's rebuttal evidence, the 2009 sale price of a comparable property cannot be viewed to retroactively impact its 2007 estimated market value. Furthermore, the instant appeal was based on lack of uniformity in the subject's assessment, not on alleged overvaluation of the subject property. As such, in rebuttal the appellant cannot change the basis of the appeal to market value by presenting new sales evidence of one comparable sale. (86 Ill. Admin. Code, Sec. 1910.50(a)). While the Board understands the genesis of the appellant's argument between a 2007 assessment and a 2009 sales price, the Board is mandated to determine the correct assessment of the subject property and one purportedly overvalued comparable alone would not support a reduction in the subject's 2007 assessment. Lastly, pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal

evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered further the sales price submitted by appellant in conjunction with his rebuttal argument.

The appellant contends 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). 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.

The parties submitted a total of seven comparables to support their respective positions before the Board. The Board has given less weight to appellant's comparable #1 due to it being 10 years older than the subject dwelling and to comparable #4 due to its larger living area square footage than the subject. The Board has also given less weight to board of review comparable #3 due to its frame exterior construction as compared to the subject's superior brick construction. The Board finds the remaining four comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$20.76 to \$25.76 per square foot of living area. The subject's improvement assessment of \$24.52 per square foot of living area is within the range established by the most similar 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence

that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct 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: March 23, 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.