



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

APPELLANT: Victor L. Johnson  
DOCKET NO.: 07-01000.001-R-1  
PARCEL NO.: 18-18-330-012

The parties of record before the Property Tax Appeal Board are Victor L. Johnson, 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: \$710  
IMPR: \$7090  
TOTAL: \$7800**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame construction containing 960 square feet of living area. The dwelling was built in 1928. Features of the home include a full basement. The house was identified as being in average condition.

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 three comparable properties. They were located in areas with different neighborhood numbers than the subject, and the appellant did not disclose their proximity to the subject. They consist of one-story frame or concrete block dwellings that were built from 1910 to 1949 and contain 546 to 884 square feet of living area. All have garages. One has central air conditioning. One has a partial basement of 200 square feet, and the others have no basement. All were identified as being in fair condition. The comparables sold from October 2006 to December 2006 for prices ranging from \$4000 to \$6000 or \$4.87 to \$9.15 per square foot of living area including land. 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 assessment of \$7,800 was disclosed. The subject's assessment reflects an estimated market value of \$23,480 or \$24.46 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 three comparable properties located in an area with the same neighborhood number as the subject. They consist of one-story frame dwellings that were built from 1910 to 1950. The dwellings range in size from 864 to 1099 square feet of living area. All have basements and one has central air conditioning. These properties sold from February to December of 2007 for prices ranging from \$20,500 to \$28,703 or from \$21.61 to \$33.22 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant submitted listing sheets for the comparable sales submitted by the board of review. The appellant argued the board of review's comparables have updated features compared to the subject and that it is unfair to compare owner-occupied homes with rental properties such as the subject.

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 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not met this burden.

The record contains six suggested comparable sales for the Board's consideration. The Property Tax Appeal Board finds the comparables submitted by the board of review are more similar to the subject in location and condition. These comparables sold for prices ranging from \$20,500 to \$28,703 or \$21.61 to \$33.22 per square foot of living area including land. The subject's assessment reflects an estimated value of \$23,480 or \$24.46 per square foot of living area including land. The appellant's estimated value per square foot is within the range established by the most similar comparables. With respect to the appellant's argument with respect to the fairness of comparing rental properties with owner-occupied properties, the Board notes the appellant did not identify which comparable properties were owner-occupied and which were rental. The Board also notes that two of the three board of review comparables have out-of-state owners so are likely not owner-occupied. After considering adjustments to the comparables for any differences when compared

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to the subject, the Board finds the subject's estimated market value is supported 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. Guit*

Chairman

Member

*Mario M. Louie*

Member

Member

*William 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: September 24, 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.