



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

APPELLANT: Brian Monge
DOCKET NO.: 07-01004.001-R-1
PARCEL NO.: 14-33-351-013

The parties of record before the Property Tax Appeal Board are Brian Monge, the appellant, 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: \$ 3,020
IMPR.: \$ 21,980
TOTAL: \$ 25,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick dwelling containing 2,292 square feet of living area that was built in 1926. Features include an unfinished basement and a one-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 submitted three comparable sales. The comparables are located in different neighborhood codes than the subject as defined by the local assessor and their proximity in relation to the subject was not disclosed. The comparables consist of one and one-half story frame dwellings that were built from 1880 to 1924 and range in size from 1,128 to 1,546 square feet of living area. The comparables have unfinished basements and two comparables have a one-car garage. The comparables sold from November 2006 to February 2007 for prices ranging from \$18,500 to \$23,000 or from \$11.96 to \$20.39 per square 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 \$25,000 was disclosed. The subject's assessment reflects an estimated market value of \$75,255 or \$32.83 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 submitted a market analysis of three comparable sales. The comparables are located in different neighborhood codes than the subject as defined by the local assessor and their proximity in relation to the subject was not disclosed. The comparables consist of two-story dwellings that were built from 1925 to 1930 and range in size from 1,680 to 1,972 square feet of living area. Two comparables have unfinished basements and one comparable has a crawl space foundation. One comparable has central air conditioning; two comparables have a fireplace and all three comparables have a garage. The comparables sold from January 2006 to January 2007 for prices ranging from \$62,000 to \$92,000 or from \$33.66 to \$50.60 per square of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted Multiple Listing Sheets for the comparable sales submitted by the board of review. The appellant argued the comparables have updated features and are in superior condition when compared to the subject. The appellant also argued it is unfair to compare owner occupied dwellings to a rental dwelling, but failed to identify which comparables are owner occupied or rental dwellings. The appellant indicated comparable 3 is a duplex, but its property record card lists the property as a single-family dwelling.

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 no reduction in the subject's assessment is warranted.

The appellant argued the subject property 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 overcome this burden.

The record contains six suggested comparable sales for the Board's consideration. Neither party disclosed the comparables' proximity in relation to the subject. The Board gave less weight to the comparables submitted by the appellant. All the comparables are of a dissimilar design and smaller in size when compared to the subject. The Board also gave less weight to comparable 1 submitted by the board of review because of its crawl space foundation, unlike the subject unfinished basement. The Property Tax Appeal Board finds the two remaining comparables

submitted by the board of review are more similar to the subject in age, size, design, and features. They sold for \$62,000 and \$85,000 or \$33.66 and \$50.60 per square of living area including land. The subject's assessment reflects an estimated market value of \$75,255 or \$32.83 per square foot of living area including land. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment 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. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

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: October 22, 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.