



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

APPELLANT: Ron Ludwig
DOCKET NO.: 07-01006.001-R-1
PARCEL NO.: 14-35-302-037

The parties of record before the Property Tax Appeal Board are Ron Ludwig, 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: \$ 1,330
IMPR: \$ 7,490
TOTAL: \$ 8,820

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 1006 square feet of living area. The dwelling was built in 1920. Features of the home include 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 the claim the appellant submitted information on three comparable properties. They consist of one-story or one and one-half story frame dwellings that were built in 1920 or 1930 and contain 540 to 1,048 square feet of living area. Two have basements, and one has a garage. Two were identified as being in poor condition. The comparables sold from April to August 2007 for prices ranging from \$7,500 to \$10,000 or \$7.15 to \$18.51 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 \$8,820 was disclosed. The subject's assessment reflects an estimated market value of \$26,550 or \$26.39 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. They consist of one-story frame dwellings that were built from 1916 to 1925. The dwellings range in size from 946 to 1156 square feet of living area. All have basements and two have central air conditioning. These properties sold from March to September of 2007 for prices ranging from \$23,500 to \$39,500 or from \$24.84 to \$34.17 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 central air and basements not enjoyed by the subject. The appellant also indicated the board of review's comparables #1 and #3 have some updates and pointed to a listing sheet indicating that comparable #2 had more square footage than the board of review indicated. The appellant also argued 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 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not met this burden.

The Board finds the assessment records offered by the board of review more persuasive evidence than the listing sheets offered in rebuttal by the appellant in the determination of the size of the living area of the board of review's comparable #2 and in the existence of air conditioning in the board of review's comparable #3.

The record contains six suggested comparable sales for the Board's consideration. The Property Tax Appeal Board finds that the appellant's comparables #1 and #3 should be given reduced weight because #1 is one and one-half story, #3 is much smaller than the subject, and both are identified as being in poor condition. The remaining four comparables are generally similar to the subject, but all have basements not enjoyed by the subject. Two of the board of review's comparables also have central air. On the other hand, the subject has a garage that only the board of review's comparable #1 enjoys. These four comparables sold for prices ranging from \$8,000 to \$39,500 or \$8.40 to \$34.17 per square foot of living area including land.

The subject's assessment reflects an estimated value of \$26,550 or \$26.39 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 regard to the fairness of comparing rental properties with owner-occupied properties, the Board notes the board of review's comparable #1, which has a sale price per square foot closest to the subject's estimated value of \$26.39 per square foot, appears from the board of review's evidence to not be owner-occupied. After considering adjustments to the comparables for any differences when compared 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.