



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

APPELLANT: Trevelyn D. Hoover  
DOCKET NO.: 07-01008.001-R-1  
PARCEL NO.: 18-18-258-017

The parties of record before the Property Tax Appeal Board are Trevelyn D. Hoover, 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:     \$   830**  
**IMPR:     \$  8,460**  
**TOTAL:    \$  9,290**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one and one-half story dwelling of frame construction containing 1,500 square feet of living area. The dwelling was built in 1936. Features of the home include a full basement 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 the claim the appellant submitted information on three comparable properties. They consist of one and one-half story or two-story frame dwellings that were built from 1885 to 1930 and contain 1,314 to 1,795 square feet of living area. All have basements, and one-car or two-car garages. The comparables sold from December 2006 to March 2007 for prices ranging from \$6,200 to \$12,000 or \$4.12 to \$6.84 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 \$9,290 was disclosed. The subject's assessment reflects an estimated market value of \$27,965 or \$18.64 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 and one-half story frame or brick dwellings that were built from 1926 to 1930. The dwellings range in size from 1,176 to 1,514 square feet of living area. All have basements, central air conditioning and garages. These properties sold from December 2006 to November 2007 for prices ranging from \$36,500 to \$45,000 or from \$29.39 to \$31.64 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 a list sheet for comparable sale #2 submitted by the board of review that indicated it had undergone substantial improvement before sale and pointed out it sold in 2005 for \$5,000. The appellant also argued the board of review's comparables have central air, the board of review's comparable #3 is brick and comparable #1 has a fireplace. 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 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not met this burden.

The board of review's grid sheet indicates the subject is a one-story dwelling, but the Board finds it is a one and one-half story dwelling. This finding is based on the "Summary of Improvements" data, on the photo of the subject, and on a comparison of the first floor drawing with the total finished area all found on page two of the assessment sheet provided as a part of the board of review's evidence. The Board also finds the board of review's comparable #2 is a one and one-half story dwelling based on the photo and a comparison of the first floor drawing with the total finished area listed on page two of the assessment sheet for that property provided in the board of review's evidence.

The record contains six suggested comparable sales for the Board's consideration. The Property Tax Appeal Board finds that the board of review's comparable #2 should be given less weight because of the physical improvements that occurred between its sale for \$5,000 in 2005 and its sale for \$44,500 in 2006. Also, the appellant's comparables #1 and #2 are substantially older than the subject and should receive less weight. According to the map provided by the board of review and the addresses for the

comparables provided by both parties, all of the comparables except the board of review's comparable #3 are located 10 or more blocks from the subject. The Board finds they should receive reduced weight in the Board's analysis. The remaining comparable, the board of review's comparable #3 is located near the subject. It is superior to the subject in that it is of brick construction and has central air conditioning, but it also had a selling price of \$30.03 per square foot, substantially higher than the \$18.64 per square foot estimated market value of the subject. With respect to the appellant's argument with regard to the fairness of comparing rental properties with owner-occupied properties, the Board finds from the board of review's evidence the board of review's comparable #3 is not owner-occupied. 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. Guit*

Chairman

Member

*Mario M. Louie*

Member

Member

*William R. Loras*

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.