



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

APPELLANT: Victor Johnson
DOCKET NO.: 07-01009.001-R-1
PARCEL NO.: 18-18-203-007

The parties of record before the Property Tax Appeal Board are Victor Johnson, 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: \$ 720
IMPR.: \$ 8,970
TOTAL: \$ 9,690

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 624 square feet of living area. The dwelling was built in 1946. Features of the home include a full basement, central air conditioning and a garage. It 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 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. One has a partial basement, one has central air conditioning, and all have garages. All were identified as being in fair condition. One is identified as being in an area with the same neighborhood number as the subject, but the relative location of the comparables to the subject was not identified. The comparables sold from October to December 2006 for prices ranging from \$4,000 to \$6,000 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 assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$9,690 was disclosed. The subject's assessment reflects an estimated market value of \$29,169 or \$46.75 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 in 1949. The dwellings range in size from 600 to 676 square feet of living area. One has a full basement, one has central air conditioning, and two have garages. They were listed as being in fair condition. The comparables were identified as being in an area with a neighborhood number one digit different than the subject, but the board of review did not provide a map to indicate how close they are to the subject. These properties sold from March to December 2007 for prices ranging from \$28,000 to \$30,000 or from \$44.38 to \$47.50 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 listing sheet for comparable sale #2 submitted by the board of review that indicated it had a newer kitchen, breaker box and furnace at the time of sale. 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 record contains six suggested comparable sales for the Board's consideration. The subject enjoys a basement, central air conditioning and a garage. None of the comparables enjoys all three of these amenities. The appellant's comparable #3 is much older than the subject and photo provided by the appellant indicates a dwelling that looks much different than the subject. It is given little weight in the Board's analysis. The five remaining comparables had sale prices of \$5,000 to \$30,000 or \$6.78 to \$47.50 per square foot of living area including land. The subject's estimated value falls within this range at \$46.75 per square foot even though none of the comparables enjoyed all of the subject's amenities. Also, the subject is identified as being in average condition while the comparables are only in fair condition. After considering the evidence the Board finds the

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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. 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.