



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

APPELLANT: Steve Tobin
DOCKET NO.: 07-01016.001-R-1
PARCEL NO.: 14-30-455-014

The parties of record before the Property Tax Appeal Board are Steve Tobin, 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: \$ 2,970
IMPR.: \$ 14,470
TOTAL: \$ 17,440**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 775 square feet of living area. The dwelling was built in 1951. Features of the home include a 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 frame dwellings that were built in 1939 or 1940 and contain 632 to 680 square feet of living area. Two have basements and garages. The comparables sold from March 2006 to April 2007 for prices ranging from \$26,000 to \$42,000 or \$38.23 to \$62.50 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 \$17,440 was disclosed. The subject's assessment reflects an estimated market value of \$52,498 or \$67.74 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 1938 to 1950. The dwellings range in size from 672 to 776 square feet of living area. Two have full basements and central air conditioning, and all have garages. The board of review provided a map that indicates the location of the subject and comparables. The map, in conjunction with addresses in the appellant's evidence, also provides an approximation of the location of the appellant's comparables. The board of review's comparables sold from July 2005 to October 2006 for prices ranging from \$50,000 to \$57,500 or from \$70.88 to \$74.40 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 board of review's comparable sales and pointed out attributes enjoyed by the comparables not present in the subject. 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 map provided by the board of review and the addresses for the appellant's comparables indicates that the board of review's comparable #1 touches a corner with the subject property. The other properties are within a few blocks. The Board finds the board of review's comparable #1 is overall most similar to the subject when considering location, age, size and amenities. The board of review's comparable #1 sold for \$74.19 per square foot of living area including land. The subject's estimated value is lower than that at \$67.74 per square foot. The appellant indicated the listing sheet for the board of review's comparable #1 had certain "newer" amenities, but they were not identified as "new" and there was no clarification about how old they actually are. 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. 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.