



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

APPELLANT: Jerry Crayton  
DOCKET NO.: 07-01026.001-R-1  
PARCEL NO.: 14-31-305-027

The parties of record before the Property Tax Appeal Board are Jerry Crayton, 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 a reduction 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: \$2,950  
IMPR.: \$19,050  
TOTAL: \$22,000**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a split-level dwelling of frame construction containing 1,550 square feet of living area. The dwelling was built in 1972. Features of the home include a basement.

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 are located in areas with different neighborhood numbers than the subject. The appellant did not disclose where they were located with respect to the subject. They consist of split-level, frame or frame and brick dwellings that were built from 1968 to 1970 and contain 1,295 to 1,707 square feet of living area. One has central air conditioning, and all have garages. The comparables sold from January 2006 to March 2007 for prices ranging from \$57,000 to \$65,000 or \$38.07 to \$44.01 per square foot of living area including land. The appellant's grid sheet indicates the subject has 1,295 square feet of living area. 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 \$24,610 was

disclosed. The subject's assessment reflects an estimated market value of \$74,082 or \$47.79 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. The three comparables consist of split-level or ranch-style, frame dwellings that were built from 1968 to 1972. The dwellings have 1,140 or 1,550 square feet of living area. All have garages and central air conditioning. These properties sold in September 2006 or November 2007 for prices ranging from \$70,000 to \$94,000 or from \$45.16 to \$82.46 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 indicated the board of review's comparables have features superior to 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 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 met this burden.

Based on the supporting evidence provided by both parties, the Board finds the subject has 1,550 square feet of living area.

The record contains six suggested comparable sales for the Board's consideration. It is not clear how close the appellant's comparables are to the subject. The map provided by the board of review indicates its comparable #3 is located far from the subject. That comparable is located in an area with the same neighborhood number as one of the appellant's comparables and has a neighborhood number similar to the appellant's other two comparables. The board of review's comparables #1 and #2 are located very near the subject, but comparable #2 is of a different style than the subject. The board of review's comparable #1 is nearly identical to the subject in location, design and size but is superior to the subject in that it has central air conditioning and a garage. It sold for \$70,000, or \$45.16 per square foot of living area including land. The subject's assessment reflects an estimated value of \$74,082 or \$47.79 per square foot of living area including land even though it lacks central air conditioning and a garage enjoyed by the similar comparable. After considering adjustments to the comparables for any differences when compared to the subject, the

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Board finds the subject's estimated market value is not supported and a 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.