



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

APPELLANT: Eric Beach
DOCKET NO.: 07-01030.001-R-1
PARCEL NO.: 14-34-103-018

The parties of record before the Property Tax Appeal Board are Eric Beach, 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: \$ 3,000
IMPR.: \$ 15,460
TOTAL: \$ 18,460**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story ranch-style dwelling of frame construction containing 864 square feet of living area. The dwelling was built in 1962. Features of the home include central air conditioning, a full basement and 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. One is located in an area with the same neighborhood number as the subject, but the appellant did not indicate how close their location is to the subject. They consist of one-story or one and one-half story, cottage- or bungalow-style frame dwellings that were built from 1920 to 1953 and contain 672 to 1,004 square feet of living area. One has a basement, one has a garage, and two have central air conditioning. The comparables sold from November 2006 to March 2007 for prices ranging from \$30,000 to \$38,000 or \$37.79 to \$44.64 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 \$18,460 was disclosed. The subject's assessment reflects an estimated market value of \$55,569 or \$64.32 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, ranch-style frame or brick dwellings that were built from 1950 to 1954. The dwellings have 832 or 989 square feet of living area. All have basements and garages, and one has central air conditioning. One is located in an area that has the same neighborhood number as the subject, but the board of review did not provide a map that indicates the location of the subject and comparables. The board of review's comparables sold from May to December 2007 for prices ranging from \$53,000 to \$80,000 or from \$63.70 to \$96.15 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 related to the board of review's comparables, pointed out that the board of review's comparable #1 is of brick construction and stated that comparable #3 is in a vastly superior area. 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 appellant's comparable #2 is a one and one-half story dwelling and is 42 years older than the subject. It is given reduced weight in the Board's analysis as is the board of review's comparable #1, which is of brick construction and had considerable remodeling prior to sale. None of the remaining four comparables is located in an area with the same neighborhood number as the subject, and it is not clear how close to the subject they are. These four comparables have sale prices that range from \$37.84 to \$96.15 per square foot of living area including land. The assessment-based estimate of the subject's value is \$64.32 per square foot. The two comparables that are ranch-style similar to the subject and are nearest to the subject in size have sale prices of \$63.70 and \$96.15 per square foot of living area including land even though they lack

central air conditioning enjoyed by the subject. 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

Mark Morris

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.