



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

APPELLANT: Zebedee Gardner II
DOCKET NO.: 07-01055.001-R-1
PARCEL NO.: 13-13-254-002

The parties of record before the Property Tax Appeal Board are Zebedee Gardner II, 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: \$ 3,560
IMPR.: \$ 23,900
TOTAL: \$ 27,460**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 875¹ square feet of living area. The dwelling was built in 1970. Features of the home include a basement and central air conditioning.

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 a different neighborhood number than the subject, and the appellant did not indicate how close its location is to the subject. The comparables consist of one-story frame dwellings that were built in 1968 or 1978 and contain 875 to 1,008 square feet of living area. Two have basements, two have garages, and all have central air conditioning. The comparables sold from October 2005 to September 2007 for \$56,000 to \$68,000 or \$59.33 to \$77.71 per square foot of living area including land. Based on this

¹ The grid sheets supplied by the parties disagreed on the square footage of the subject. Based on the diagrams in the assessment sheets provided by the board of review, the Board will use 875 square feet as the size of the subject and also of the board of review's comparable #1.

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 \$27,460 was disclosed. The subject's assessment reflects an estimated market value of \$82,661 or \$94.46 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. Two are located in an area with the same neighborhood number as the subject, and a map filed in evidence by the board of review indicates all three are located within a few blocks of the subject. They consist of one-story frame dwellings. They were built from 1968 to 1970. The dwellings have 875 or 953 square feet of living area. All have basements, garages and central air conditioning. The board of review's comparables sold from March to June 2006 for prices ranging from \$87,900 to \$95,500 or from \$98.64 to \$109.14 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 pointed out that the board of review's comparables² all have garages and submitted listing sheets for two of the board of review's comparables to highlight updated amenities of those comparables. 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 Board finds the appellant's comparable #1 should be given reduced weight because it is not clear where it is located with respect to the subject. The remaining comparables are generally similar to the subject and are located near it. They had sale prices that range from the \$62.22 to \$109.14 per square foot of living area including land. The subject's assessment-based estimated value of \$94.46 per square foot is lower than three of the five remaining

² All of the appellant's comparables also have garages.

comparables. The appellant pointed out that two of the board of review comparables had some "newer" amenities. On the other hand, the listing sheets for the appellant's comparables indicate they all were sold in "as is" condition. 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

William R. Lerbis

Member

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.