



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

APPELLANT: Cynthia Howard
DOCKET NO.: 07-01059.001-R-1
PARCEL NO.: 18-03-105-008

The parties of record before the Property Tax Appeal Board are Cynthia Howard, 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 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: \$2,550
IMPR: \$7,050
TOTAL: \$9,600**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 800 square feet of living area. The dwelling was built in 1935. Features of the home include a 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. They are located in areas with different neighborhood numbers than the subject, and the board of review did not identify how close they are to the subject. They consist of one-story frame dwellings that were built from 1860 to 1926 and contain 624 to 875 square feet of living area. Two have basements and garages, and two have central air conditioning. The comparables sold from November 2006 to June 2007 for \$7,500 to \$21,500 or \$11.16 to \$24.57 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 \$10,670 was disclosed. The subject's assessment reflects an estimated market value of \$32,119 or \$40.15 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. One is in an area with a different neighborhood number, and the board of review did not indicate how close it is to the subject. The three comparables consist of one-story frame dwellings that were built from 1915 to 1930. The dwellings range in size from 704 to 861 square feet of living area. All have basements, and one has central air conditioning and a garage. These properties sold in September 2005 or February 2006 for prices ranging from \$28,000 to \$45,000 or from \$34.84 to \$63.92 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 provided listing sheets for current or prior sales of the board of review's comparables along with comments. 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 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellant has met this burden.

The record contains six suggested comparable sales for the Board's consideration. All of the appellant's comparables and the board of review's comparable #1 are located in areas with neighborhood numbers different from the subject, and neither party identified where they are located with respect to the subject. The Board finds they should be given less weight in the Board's analysis. The remaining two comparables, the board of review's comparables #2 and #3 are similar to the subject in most property characteristics. They sold for \$28,000 and \$30,000 or \$34.84 and \$36.36 per square foot of living area including land. The estimated market value of the subject is \$32,119 or \$40.15 per square foot of living area including land, considerably higher than these two comparables. After considering adjustments to the comparables for any differences when compared to the subject, the 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.