



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

APPELLANT: Terrance Johnson
DOCKET NO.: 07-01070.001-R-1
PARCEL NO.: 14-33-376-024

The parties of record before the Property Tax Appeal Board are Terrance Johnson, 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 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: \$3,830
IMPR: \$5,460
TOTAL: \$9,290

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 87 year-old, one-story frame, bungalow style dwelling that contains 679 square feet of living area. Features of the home include a crawl-space foundation and an unfinished attic.¹

In writing, the appellant's counsel presented no objection to a decision in this matter being rendered on the evidence submitted in the record. Therefore, the decision of the Property Tax Appeal Board contained herein shall be based upon the evidence contained in and made a part of this record.

The appellant through counsel submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable sales with applicable Multiple Listing Service sheets. None of the comparables were located in

¹ The board of review reported in a grid analysis that the subject had a 340 square foot basement, but on the property record card reported no basement.

the same neighborhood code assigned by the assessor as the subject property. The comparables consist of one-story frame ranch or bungalow style dwellings that were built between 1920 and 1950. The dwellings range in size from 676 to 745 square feet of living area. One comparable has an unfinished basement and two of the comparables have a one-car garage. These properties sold between February 2006 and August 2007 for prices ranging from \$5,500 to \$18,000 or from \$7.76 to \$26.62 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$3,830 for the land only, with no assessment on the improvement, or a market value of approximately \$11,490.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$9,290 was disclosed. The subject's assessment reflects an estimated market value of \$27,965 or \$41.19 per square foot of living area, land included, using the 2007 three-year median level of assessments for Peoria County of 33.22%.

In support of the subject's assessment, the board of review submitted a grid analysis of three comparable properties along with property record cards. A map depicted that the comparables were located some distance from the subject and none were located in the same neighborhood code assigned by the assessor as the subject. The comparables consist of one-story frame, cottage or bungalow style dwellings that were built between 1920 and 1926. The dwellings range in size from 640 to 799 square feet of living area. Each comparable has a full unfinished basement; two comparables have central air conditioning and two comparables have garages that contain 180 or 352 square feet of building area each. These properties sold between September 2005 and January 2007 for prices ranging from \$34,000 to \$39,900 or from \$42.55 to \$62.34 per square foot of living area including land. Based on this evidence, the board of review requested the subject's estimated market value as reflected by its assessment be confirmed.

In rebuttal, the appellant argued the board of review's comparables have full basements whereas the "subject has partial."² Appellant further pointed out amenities featured on the comparables and not present for the subject in addition to updates that were reported on the applicable Multiple Listing Service sheets. Appellant also noted that the subject was located in "West Bluff" whereas comparable #2 was in the "East Bluff."

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 Property Tax

² The assertion that the subject has a partial basement is contrary to the initial evidence of a crawl-space foundation and contrary to the property record card for the subject supplied by both parties.

Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The Board finds the parties submitted six comparables for its consideration. The Board gave less weight to the appellant's comparables #2 and #3 due to their newer age as compared to the subject. The Board finds appellant's comparable #1 along with the board of review's comparables were most similar to the subject in age, size, design, exterior construction, and/or features, even though each was superior to the subject by having an unfinished basement. These most similar comparables sold for prices ranging from \$7.76 to \$62.34 per square foot of living area, land included. The subject's estimated market value as reflected by its assessment of \$27,965 or \$41.19 per square foot of living area falls within this range. But for the basement and central air conditioning, the subject is most similar to board of review comparable #1 in age, size and lack of a garage. The subject has an estimated value more than \$10.00 per square foot less than this most similar comparable. After considering the most comparable sales on this record along with adjustments and differences in both parties' comparables when compared to the subject, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn 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: August 20, 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.