



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

APPELLANT: Victor Johnson
DOCKET NO.: 07-01073.001-R-1
PARCEL NO.: 17-13-230-021

The parties of record before the Property Tax Appeal Board are Victor 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: \$ 870
IMPR: \$ 6,130
TOTAL: \$ 7,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 676 square feet of living area. The dwelling was built in 1949. Features of the home include central air conditioning 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 appellant did not indicate how close their locations are to the subject. It appears from the address of the appellant's comparable #3 and the map supplied in the board of review's evidence that the comparable may be approximately 10 blocks from the subject. The appellant's comparables consist of one-story frame or concrete block dwellings. They were built from 1910 to 1949. They contain 546 to 884 square feet of living area. One has a basement, one has central air conditioning, and all have garages. The comparables sold in October or December 2006 for \$4,000 to \$6,000 or \$4.87 to \$9.15 per square foot of living area including land. All of the appellant's comparables were lender-owned, and two were listed for sale "as is." 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 \$7,000 was disclosed. The subject's assessment reflects an estimated market value of \$21,072 or \$31.17 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 are located in an area with the same neighborhood number as the subject, and the map provided by the board of review indicates they are located very close to the subject. They consist of one-story frame dwellings that were built in 1946 or 1949. The dwellings have 616 or 676 square feet of living area. One has central air conditioning, and all have garages. The board of review's comparables sold from July 2007 to October 2008 for \$28,000 or \$30,000 or for \$44.38 or \$45.45 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 prior, current or later listing sheets for the board of review's comparables that highlighted their condition and amenities. The appellant pointed out that the sale of the board of review's comparable #3 occurred nearly two years after the assessment date and provided a listing sheet that indicated the same property sold in June 2005, more proximate to the assessment date, for \$25,750. 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 comparables should be given reduced weight in its consideration because it is not clear where two are located with respect to the subject and the third appears to be approximately 10 blocks away. In addition, the appellant's comparable #1 was of concrete block construction, and the appellant's comparable #3 was much older than the subject. The board of review's comparables were located close to the subject, and they were similar in most property characteristics. The board of review's comparables had selling prices of \$28,000 or \$30,000, which reflects \$44.38 or \$45.45 per

square foot of living area including land. The subject's assessment reflects a much lower estimated market value of \$21,072 or \$31.17 per square foot of living area including land. The appellant's rebuttal pointed out a prior sale of the board of review's comparable #3 was for \$25,750. The listing sheet for that sale indicated the property was sold in "as is" condition and the washer did not work. Even under those circumstances, the \$25,750 sale price of the comparable was \$38.09 per square foot of living area including land, significantly higher than the subject's estimated value of \$21,072 or \$31.17 per square foot. 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

Mario 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.