



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

APPELLANT: Victor Johnson
DOCKET NO.: 07-01074.001-R-1
PARCEL NO.: 18-18-305-009

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 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: \$780
IMPR: \$8,788
TOTAL: \$9,568**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 624 square feet of living area. The dwelling was built in 1955. Features of the home include a basement, 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 codes 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 eight 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 were identified as being in fair condition, 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 \$10,260 was disclosed. The subject's assessment reflects an estimated market value of \$30,885 or \$49.50 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 code as the subject, and the map provided by the board of review indicates two are located very close to the subject and comparable #2 is located several blocks away. They consist of one-story frame dwellings that were built from 1930 to 1939. The dwellings have 720 to 816 square feet of living area. All have garages and basements, one of which is finished. Two have central air conditioning. The board of review's comparables sold from July to December 2005 for \$34,900 or \$36,500 or from \$42.77 to \$50.69 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 for some of the board of review's comparables that highlighted their condition and amenities. 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. The Board finds the appellant's comparables #1 and #3 should be given reduced weight in its consideration because it is not clear where they are located with respect to the subject and because the former is of concrete block construction and the latter is much older than the subject. The board of review's comparable #3 also should be given less weight. A listing sheet provided by the appellant indicated it had been totally remodeled prior to sale and the listing sheet for the sale of the same comparable nine months earlier indicated a sales price more than 60 percent lower. The remaining three comparables had selling prices of \$6.78, \$42.77 and \$46.09 per

square foot of living area including land. The subject's assessment-based estimated value of \$49.50 per square foot is higher than all of those. The remaining comparable most similar to the subject in location, condition, size and amenities is the board of review's comparable #1, which sold for \$46.09 per square foot. After considering the evidence the Board finds the appellant has proven by a preponderance of the evidence that the subject is overvalued 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

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.