



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

APPELLANT: Victor Johnson
DOCKET NO.: 07-01076.001-R-1
PARCEL NO.: 18-07-480-034

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: \$ 1,160
IMPR.: \$ 13,760
TOTAL: \$ 14,920

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 996 square feet of living area. The dwelling was built in 1946. 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 numbers than the subject, and the appellant did not indicate how close their locations are to the subject. The appellant's comparables consist of one-story or one and one-half story frame dwellings. They were built from 1895 to 1925. They contain 1,152 to 1,302 square feet of living area. All have basements, one has central air conditioning, and none has a garage. The comparables sold in March or May 2007 for \$13,000 or \$17,000 or \$10.21 to \$14.75 per square foot of living area including land. Two are identified as being in poor condition and one as being "fair plus." 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 \$14,920 was

disclosed. The subject's assessment reflects an estimated market value of \$44,913 or \$45.09 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. One is located in an area with the same neighborhood number as the subject. The board of review did not provide a map to indicate how close the others are located to the subject. They consist of one-story frame dwellings that were built in 1939 or 1949. The dwellings have 768 to 1,046 square feet of living area. One has central air conditioning, two have basements, and all have garages. The board of review's comparables sold from June 2006 to June 2007 for \$41,900 to \$55,900 or for \$44.93 to \$72.79 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 relating to the subject and the board of review's comparables and highlighted their 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 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 they are located with respect to the subject, they are all much older than the subject, and they were identified as being in poor or fair plus condition. In addition, the appellant's comparables #1 and #3 are one and one-half story dwellings unlike the subject. The board of review's comparables #2 and #3 also were located in an area with a different neighborhood number as the subject and were identified as being in fair condition, and the Board finds they should be given less weight. The board of review's comparable #1 was located within a block of the subject on the same street, was most similar to the subject in amenities and was identified as being in average condition similar to the subject. The board of review's comparable #3 had a selling price of \$72.79 per square foot of living area including land. The subject's assessment-based estimated value of \$45.09 per square foot is much lower.

Docket No: 07-01076.001-R-1

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 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.