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

APPELLANT: Sylvia Nath
DOCKET NO.: 07-01077.001-R-1
PARCEL NO.: 14-33-257-003

The parties of record before the Property Tax Appeal Board are Sylvia Nath, the appellant(s), 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:** | $ 2,590 |
| **IMPR.:** | $ 11,840 |
| **TOTAL:** | $ 14,430 |

Subject only to the State multiplier as applicable.

## ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 1,010 square feet of living area. The dwelling was built in 1895. Features of the home include a basement.

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 an area with a different neighborhood number than the subject, and the appellant did not indicate how close their locations are to the subject. The appellant's comparables consist of one and one-half story or two-story frame dwellings. They were built from 1885 to 1930. They contain 1,314 to 1,795 square feet of living area. All have basements and garages. The comparables sold from December 2006 to March 2007 for $6,200 to $12,000 or $4.12 to $6.84 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 $14,430 was disclosed. The subject's assessment reflects an estimated market value of $43,438 or $43.01 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, and the third is located two blocks from the subject on the same street. They consist of one-story frame dwellings that were built in 1900 or 1914. The dwellings have 960 to 1,046 square feet of living area. All have basements and central air conditioning, and two have garages. Two are listed as being in average condition. The board of review's comparables sold from January to August 2006 for $56,200 to $60,000 or for $56.88 to $59.38 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 highlighted differences between the subject and the board of review's comparables. 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, because they are one and one-half story or two-story dwellings unlike the subject and because they are significantly larger than the subject. The board of review's comparables were similar to the subject in style and size, but all had central air conditioning. The board of review's comparables #1 and #3 were identified as being in average condition. The board of review's comparable #2 was identified as being in fair condition, as was the subject. That comparable sold for $56.88 per square foot of living area including land. The subject's assessment-based estimated value of $43.01 per square foot is considerably lower, as would be expected since it lacks central air conditioning and a garage enjoyed by the comparable. 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.

Chairman

Member

Member

Member

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

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.