



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

APPELLANT: Jeffrey Witt
DOCKET NO.: 07-01078.001-R-1
PARCEL NO.: 18-06-354-006

The parties of record before the Property Tax Appeal Board are Jeffrey Witt, 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: \$3,000
IMPR.: \$9,400
TOTAL: \$12,400**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 560 square feet of living area. The dwelling was built in 1950. Features of the home include a basement. It is identified as being in average condition.

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. The appellant's comparables consist of one-story frame dwellings. They were built from 1935 to 1946. They contain 680 to 780 square feet of living area. All have basements, two have garages, and one has central air conditioning. One is identified as being in poor condition, and two are in fair or fair+ condition. The comparables sold from October 2006 to July 2007 for \$32,500 to \$37,900 or \$41.66 to \$55.73 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 \$12,400 was disclosed. The subject's assessment reflects an estimated market value of \$37,327 or \$66.66 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 consist of one-story frame dwellings that were built from 1931 to 1949. The dwellings have 584 to 723 square feet of living area. All have basements and garages, and two have central air conditioning. One is listed as being in good condition, one in average condition and one in fair condition. The board of review provided a map that indicated its comparables #1 and #2 were located very close to the subject. The board of review's comparables sold from October 2007 to April 2008 for \$30,000 to \$55,000 or for \$44.38 to \$94.18 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 comparables sold for prices that range from \$30,000 to \$55,000 or \$41.66 to \$94.18 per square foot of living area including land. The subject's estimated market value of \$37,327 or \$66.66 per square foot of living area including land lies within the range of those sale prices. The appellant's comparables were all listed as being in inferior condition compared to the subject, as was the board of review's comparable #3. The comparables offered by both parties had living areas larger than the subject. All other things being equal, larger dwellings generally have lower market values per square foot. The board of review's comparable #2, which is located near the subject, is much closer in size to the subject than the others. It sold for \$55,000 or \$94.18 per square foot, far higher than the subject's estimated value of \$66.66 per square foot. That comparable also is the only comparable that is listed as being in average condition similar to the subject. The board of review's comparable #1, which is the only other comparable identified with a condition equal to or better than the subject, sold for a per-square-foot price similar to the subject even though it has a substantially larger living area

than the subject. 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. Cuit

Chairman

K. L. Fern

Member

Frank J. Huff

Member

Mario Morris

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: October 22, 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.