



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

APPELLANT: Kent Jones
DOCKET NO.: 07-01119.001-R-1
PARCEL NO.: 14-32-482-016

The parties of record before the Property Tax Appeal Board are Kent Jones, 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: \$ 2,190
IMPR.: \$ 8,860
TOTAL: \$ 11,050

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 884 square feet of living area that was built in 1920. The dwelling has an unfinished basement.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted three suggested comparable sales. Two of the comparables are located in the same assessment neighborhood code as the subject as defined by the local assessor, however, their proximity in relation to the subject was not disclosed. The comparables consist of one-story or one and one-half story frame or frame and masonry dwellings that were built from 1895 to 1958. They contain from 960 to 1,326 square feet of living area. Two comparables have unfinished basements, one comparable has central air conditioning, one comparable has a fireplace and one comparable has a two-car garage. The comparables sold from June 2007 to August 2007 for prices ranging from \$14,000 to \$23,500 or from \$11.11 to \$24.48 per square 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 \$11,050 was disclosed. The subject's assessment reflects an estimated market value of \$33,263 or \$37.63 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 submitted property record cards and a market analysis of three suggested comparable sales. The comparables are located in the same assessment neighborhood code as the subject; however, their proximity in relation to the subject was not disclosed. The comparables consist of one-story frame dwellings that were built from 1934 to 1964. They contain from 672 to 892 square feet of living area. Two comparables have unfinished basements and one has a basement that is partially finished. Other features include central air conditioning and garages ranging in size from 352 to 460 square feet. One comparable has a fireplace. The comparables sold from January 2004 to June 2006 for prices ranging from \$36,000 to \$64,000 or from \$53.57 to \$73.73 per square of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that comparable #1 and #2 submitted by the board of review are superior when compared to the subject due to their additional amenities. In addition, the appellant claims the board of review's comparables enjoy central air conditioning and garages that the subject lacks. The appellant also argued it is unfair to compare owner occupied dwellings to a rental dwelling, but failed to identify which comparables are owner occupied or rental dwellings.

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 no reduction in the subject's assessment is warranted.

The appellant argued the subject property 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 overcome this burden.

The record contains six suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their dissimilar one and one-half story design when compared to the subject's one-story design. The Board gave less weight to the board of review's comparables #1 and #3 due to their 2004 and 2005 sale dates occurring more than 14 months prior to the subject's January 1, 2007 assessment date.

The Board finds the remaining two comparables are more similar to the subject in age, size, style and features. They sold in June 2006 and June 2007 for prices of \$16,750 and \$64,000 or \$12.63 to \$73.73 per square of living area, including land. The subject's assessment reflects an estimated market value of \$33,263 or \$37.63 per square foot of living area including land, which is within the range established by the most similar sales in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported 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 A. Huff

Member

Mario Morris

Member

Shawn P. 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 21, 2011

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.