



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

APPELLANT: Florence Williams
DOCKET NO.: 07-01165.001-R-1
PARCEL NO.: 14-33-351-026

The parties of record before the Property Tax Appeal Board are Florence Williams, 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: \$2,830
IMPR.: \$15,510
TOTAL: \$18,340**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 864 square feet of living area. The dwelling was built in 1930. Features include a basement 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 indicating the subject sold in September 2005 for \$20,000. The appellant also submitted information on three comparable properties. One is located in the same neighborhood code as the subject, and the proximity of the other two in relation to the subject was not disclosed. The appellant's comparables consist of one and one-half story or two-story frame dwellings. They were built from 1912 to 1928. They contain 1,121 to 1,400 square feet of living area. All have basements, and one has central air conditioning and a garage. The comparables sold from November 2006 to January 2007 for \$21,000 to \$30,600 or \$15.00 to \$22.76 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 \$18,340 was disclosed. The subject's assessment reflects an estimated market value of \$55,208 or \$63.90 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. A map provided by the board of review indicates they are located within about two blocks of the subject. They consist of one-story frame dwellings that were built in 1925 or 1940. The dwellings have 624 to 916 square feet of living area. All have basements, two have central air conditioning and two have garages. The board of review's comparables sold from July 2005 to February 2007 for \$54,900 to \$68,000 or for \$74.24 to \$87.98 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 related to the board of review's comparable properties and highlighted differences between the subject and the board of review's comparables. The appellant pointed out the board of review's comparable #1 sold in March 2006 for \$31,000. 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 information the appellant provided concerning the September 2005 sale of the subject indicated it was a private sale and the subject was not advertised in the marketplace. The Board finds the sale of the subject was not an arm's-length transaction because it was not exposed to the open market and the Board does not give it significant weight in its analysis. The record also contains six suggested comparable sales for the Board's consideration. The Board finds the board of review's comparables #1 and #2 are most similar to the subject overall. They are closest to the subject in size, and also are one-story dwellings. They are located within two blocks of the subject. They do have central air conditioning unlike the subject, but one lacks a garage enjoyed by the subject. They had selling prices of \$65,000 and \$68,000 or \$74.24 and \$78.13 per square foot of living area including land. The subject's estimated market value

of \$55,208 or \$63.90 per square foot of living area including land is significantly lower than those of the two comparables. The appellant pointed out in rebuttal that the board of review's comparable #1 previously sold in March 2006 for \$31,000. The MLS sheet provided by the appellant for that sale indicated the sale was through a HUD foreclosure, the property was being offered "as is," and there was evidence of lead-based paint. 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 A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

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.