



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

APPELLANT: Jack Hinton  
DOCKET NO.: 07-01205.001-R-1  
PARCEL NO.: 14-33-454-023

The parties of record before the Property Tax Appeal Board are Jack Hinton, 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 a reduction 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: \$2,050  
IMPR: \$6,400  
TOTAL: \$8,450**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame construction containing 1,283 square feet of living area including a finished attic area. The dwelling was built in 1929. Features of the home include a basement with a recreation area, 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 different neighborhood code areas than the subject, and their proximity in relation to the subject was not disclosed. However, the address of the appellant's comparable #1 indicates it is located six blocks from the subject on the same street. The appellant's comparables consist of one and one-half story frame dwellings. They were built in 1910 or 1925. They contain 1,293 to 2,046 square feet of living area. All have basements, two have garages, and one has central air conditioning. The comparables sold from December 2006 to August 2007 for \$14,500 or \$17,000 or \$8.30 to \$11.21 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 \$13,580 was disclosed. The subject's assessment reflects an estimated market value of \$40,879 or \$31.86 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 are located in an area with the same neighborhood code as the subject. They consist of one-story or two-story frame dwellings that were built from 1905 to 1924. The dwellings were listed as having 1,101 to 1,536 square feet of living area. All have basements and garages, and none has central air conditioning. The board of review's comparables sold from July 2006 to November 2007 for \$53,457 to \$65,000 or for \$40.34 to \$48.55 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 provided a listing sheet that indicates the board of review's comparable #3 has 760 square feet of finished living area in the upper level that is not included in the board of review's grid sheet. 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 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 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds the appellant has met this burden.

The appellant provided two listing sheets for the board of review's comparable #3. The first had a listing date of 11/14/2005. It expired without sale, and it indicated no finished area in the upper level. The listing which gave rise to the November 2007 sale reported by the board of review, however, included a finished level of 760 square feet in the upper level. The description of the property on the sheet indicates that the upper level was newly finished. That increases the living area of the residence from the 1,101 square feet reported by the board of review to 1,861 square feet and decreases the sale price to \$28.78 per square foot of living area including land.

The record contains six suggested comparable sales for the Board's consideration. The board of review's comparables #1 and #2 are of different designs than the subject. With the additional living area in the upper level, the board of review's comparable #3 is 45 percent larger than the subject, and the appellant's comparable #3 is even larger. The two comparables most similar to the subject in size and design are the appellant's comparables #1 and #2. One is located six blocks from the subject on the same street. These two comparables each sold for \$14,500 or \$11.21 and \$10.11 per square foot including land, respectively. The subject's estimated market value of \$40,879 or \$31.86 per square foot of living area including land is much higher. After considering the evidence the Board finds the appellant has proven by a preponderance of the evidence that the subject is overvalued and a 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.