



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

APPELLANT: Harold Simmons
DOCKET NO.: 07-01286.001-R-1
PARCEL NO.: 14-34-176-003.

The parties of record before the Property Tax Appeal Board are Harold Simmons, the appellant, by attorney Clyde B. Hendricks of 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: \$2,400
IMPR.: \$9,600
TOTAL: \$12,000**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with 920 square feet of living area. The dwelling was constructed in 1919 and is of frame construction with aluminum siding. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 240 square foot detached garage.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information in three one-story comparable sales that ranged in size from 836 to 968 square feet of living area. Each comparable had a basement, one comparable had central air conditioning, one comparable had a fireplace and two comparables had a one or two-car garage. The dwellings were constructed in 1920 or 1930. These properties sold from August 2006 to December 2007 for prices ranging from \$30,000 to \$37,000 or from \$32.89 to \$39.47 per square foot of living area, including land. Based on this data the appellant requested the subject's assessment be reduced to \$10,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling

\$13,270 was disclosed. The subject's assessment reflects a market value of \$39,945 or \$43.42 per square foot of living area, land included, using the 2007 three year average median level of assessments for Peoria County of 33.22%. In support of the assessment the board of review submitted data on three comparable sales improved with a one-story dwelling with a finished attic and two, 1.5-story dwellings. The dwellings ranged in size from 1,020 to 1,777 square feet of living area and were constructed from 1924 to 1928. Each comparable had an unfinished basement, two comparables had central air conditioning, two comparables had one or two fireplaces and two comparables had detached garages containing 360 and 704 square feet of building area. These properties sold from August 2004 to August 2005 for prices ranging from \$49,000 to \$71,500 or from \$40.24 to \$48.04 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 asserted that board of review comparable #3 is twice the size as the subject with updates and board of review comparable #1 had updates that the subject lacked. In support of these assertions the appellant submitted copies of the Multiple Listing Sheets (MLS) for these two comparables. The appellant also asserted that board of review comparable #2 did not sell thru MLS.

After reviewing the record and considering the evidence the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best comparables in the record were those submitted by the appellant. These comparables were more similar to the subject in style and size. Additionally, appellant's comparables #1 and #2 sold most proximate in time to the assessment date at issue. The appellant's comparables sold from August 2006 to December 2007 for prices ranging from \$30,000 to \$37,000 or from \$32.89 to \$39.47 per square foot of living area, including land. The subject's assessment of \$13,270 reflects a market value of \$39,945 or \$43.42 per square foot of living area, land included, using the 2007 three year average median level of assessments for Peoria County of 33.22%, which is above that of the most similar comparables in the record. Based on this data the Board finds a reduction in the subject's assessment is justified.

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 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: March 18, 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.