



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

APPELLANT: Victor & Kathy Johnson
DOCKET NO.: 07-01300.001-R-1
PARCEL NO.: 17-13-229-036

The parties of record before the Property Tax Appeal Board are Victor & Kathy Johnson, the appellants, 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: \$700
IMPR.: \$8,490
TOTAL: \$9,190

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 58 year-old, one-story cottage style dwelling that contains 720 square feet of living area. Features of the home include a 280 square foot detached garage.

Through their attorney, the appellants appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. At the commencement of the hearing, the appellant's counsel agreed there was no argument being made with regard to alleged inequity of the subject's assessment, but that the appeal was based on comparable sales. In support of this argument, the appellants submitted multiple listing sheets and a grid analysis of three comparable sales. The comparables consist of one-story cottage or bungalow style dwellings that were built between 1910 and 1949 and range in size from 546 to 884 square feet of living area. The comparables have concrete block, frame or composition exteriors and garages. One comparable has central air conditioning. The appellants reported the comparables were in fair condition and had quality grades of D+5 to E. The comparables sold in October or December 2006 for prices ranging

from \$4,000 to \$6,000 or from \$4.87 to \$9.15 per square foot of living area including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$3,000.

Appellant's first witness was William Leroy, who prepared the data presented in the grid analysis. Leroy testified that he is a full-time realtor with 25 years experience; during that time he has occasionally done "tax protesting" with the greatest workload in the quadrennial reassessment years. From time to time, Leroy performs this "tax protesting" work with Robert O. Kaiser. Leroy is not a licensed appraiser and does not have any appraisal designations.

The second witness called by appellant was Robert O. Kaiser who assisted Leroy in gathering the comparable data. Kaiser is not an appraiser and has no appraisal designations; he was a real estate agent until March 31, 2008, but his primary profession is as a certified public accountant. Kaiser has bought and sold hundreds of houses in the local Peoria real estate market over the past 25 years through various companies he has owned.

During the hearing, Leroy testified that it is common for rental property owners to sell homes to their tenants and such properties and not on the market for long.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$9,190 was disclosed. The subject has an estimated market value of \$27,664 or \$38.42 per square foot of living area including land, as reflected by its assessment and 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 grid analysis of three comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparables consist of one-story cottage style frame dwellings that were built in 1946 or 1949 and contain 676 or 720 square feet of living area. Features of the comparables include garages that contain from 280 to 440 square feet of building area. One comparable has central air conditioning and one has a full basement with 450 square feet of finished area. The comparables was considered in fair or fair plus condition and had quality grades of D+5, like the subject. These properties sold between October 2007 and June 2008 for prices ranging from \$30,000 to \$37,500 or from \$44.38 to \$55.47 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants argued the board of review's comparables sold too long after the subject's January 1, 2007 assessment date to be reliable, that the seller and realtor involved in comparable sale 2 were related and that comparable 3 has updates not enjoyed by the subject. When the Hearing Officer

asked the appellants' attorney if he knew whether the seller and buyer of the board of review's comparable 2 were related, he replied he had no such knowledge.

After hearing the testimony 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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellants contend overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value 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). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

The Board finds the parties submitted six comparable sales for its consideration. The Board gave less weight to the appellants' comparable 1 because it was significantly smaller in living area when compared to the subject and to their comparable 2 because it was older than the subject. The appellants' evidence indicated these comparables were also inferior in quality when compared to the subject. The Board also gave less weight to the board of review's comparables 1 because its sale occurred nearly 18 months after the subject's assessment date. The Board finds the appellants' comparable 2 and the board of review's comparables 2 and 3 were similar to the subject in design, age, size and most features and sold for prices ranging from \$6.78 to \$55.47 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$38.42 per square foot of living area including land falls within this range. After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds the evidence in the record supports the subject's assessment.

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

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerski

Member

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: May 21, 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.