



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

APPELLANT: Herman A. Crayton  
DOCKET NO.: 07-01369.001-R-1  
PARCEL NO.: 14-33-206-018

The parties of record before the Property Tax Appeal Board are Herman A. Crayton, 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:       \$2,710  
IMPR.:      \$13,540  
TOTAL:     \$16,250**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction containing 1,592 square feet of living area. The dwelling was built in 1920. Features of the home include a basement.

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 areas with different neighborhood codes than the subject, and the appellant did not indicate their proximity to the subject. 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 \$16,250 was disclosed. The subject's assessment reflects an estimated market

value of \$48,916 or \$30.73 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 the same neighborhood code area as the subject. They consist of one and one-half story or two-story frame dwellings that were built from 1920 to 1930. The dwellings have 1,196 to 1,842 square feet of living area. All have basements and garages, and one has central air conditioning and a fireplace. The board of review's comparables sold from January to November 2007 for \$62,000 to \$75,000 or for \$33.66 to \$59.01 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 listing sheets for two recent sales of the board of review's comparable #1 that indicated it is set up as a duplex. The appellant also provided a listing sheet that indicated the board of review's comparable #3 previously sold in January 2007 for \$39,500. The listing sheets indicated the board of review's comparable #3 contains approximately 1,800 square feet of living area. 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 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not met this burden.

The record contains six suggested comparable sales for the Board's consideration. The evidence indicates the appellant's comparable #3 and the board of review's comparable #1 are set up as duplexes dissimilar from the subject. Of the remaining four comparables, only the board of review's comparable #2 is of two-story design similar to the subject. It had a selling price of \$75,000 or \$59.01 per square foot of living area including land. The subject's estimated market value of \$48,916 or \$30.73 per square foot of living area including land is much lower, which would be expected because the comparable has central air conditioning, a fireplace and a garage not enjoyed by the subject. The three single-family, one and one-half story dwellings had selling prices of \$14,500 or \$70,000 or \$10.11 to

\$58.53 per square foot of living area including land. Of those, only the board of review's comparable #3 with the selling price of \$58.53 per square foot was located in the same neighborhood code area as the subject. The appellant pointed out in rebuttal that the appellant's comparable #3 sold for \$39,500 in January 2007. The listing sheets provided by the appellant indicated that comparable contains approximately 1,800 square feet of living area. The board finds the best evidence of the size of the comparable is the property record card provided by the board of review, which has a schematic drawing to support the size. The property record card indicates the board of review's comparable #3 has a living area of 1,196 square feet, which combined with the earlier sale of the comparable for \$39,500 yields a selling price of \$33.03 per square foot of living area - still higher than the \$30.73 per square foot estimated market value of the subject. 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: December 3, 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.