



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

APPELLANT: Lynn M. Blair
DOCKET NO.: 07-01384.001-R-1
PARCEL NO.: 14-33-283-017

The parties of record before the Property Tax Appeal Board are Lynn M. Blair, 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: \$3,320
IMPR.: \$18,456
TOTAL: \$21,776**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 81 year-old, one and one-half-story bungalow style frame dwelling that contains 2,994 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 360 square foot garage.

Through counsel, the appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted the subject's property record card, along with multiple listing sheets and a grid analysis of three comparable properties. The appellant's petition indicated the subject is a two-story dwelling, but the subject's property record card has a photograph and drawing which depict the subject as a 1.5-story dwelling. The comparables were described as two-story style brick or frame dwellings that were built between 1890 and 1921 and that range in size from 2,016 to 2,313 square feet of living area. Features of the comparables include full or partial basements and one-car or two-car garages. One comparable was reported to have central air

conditioning and one has two fireplaces. The comparables sold between July 2006 and January 2008 for prices ranging from \$29,500 to \$48,000 or from \$12.75 to \$21.82 per square foot of living area including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$18,340, reflecting a market value of approximately \$55,020.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$27,700 was disclosed. The subject has an estimated market value of \$83,384 or \$27.85 per square foot of living area including land as reflected by its assessment and the 2007 Peoria County 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. The comparables consist of one-story bungalow style brick or frame dwellings that were built between 1904 and 1924 and range in size from 928 to 1,264 square feet of living area. Features of the comparables include full or partial unfinished basements and garages that contain from 240 to 360 square feet of building area. One comparable has central air conditioning and a fireplace. The comparables sold between May 2005 and April 2006 for prices ranging from \$46,500 to \$50,000 or from \$37.74 to \$51.72 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the board of review's comparables were only about half the size of the subject and that comparables 1 and 3 did not sell through the Multiple Listing Service. The appellant also argued it was unfair to compare owner-occupied dwellings with rental properties.

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 property's assessment is warranted.

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 parties submitted a total of six comparables in support of their respective arguments. The Board gave less weight to the appellant's comparable 2 because its brick exterior was dissimilar to the subject's frame exterior and it was significantly older than the subject. The Board also gave less weight to all three of the board of review's comparables because

they were considerably smaller in living area when compared to the subject. The Board finds the appellant's comparables 1 and 3 were similar to the subject in exterior construction and were somewhat similar in size and some features. These two most representative comparables sold for prices of \$21.27 and \$21.82 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$27.85 per square foot of living area including land falls above these properties.

In conclusion, the Board finds the appellant has proven overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is incorrect 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 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: December 23, 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.