



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

APPELLANT: Jesse & Emma Guyton  
DOCKET NO.: 07-01397.001-R-1  
PARCEL NO.: 18-03-106-006

The parties of record before the Property Tax Appeal Board are Jesse & Emma Guyton, 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 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: \$2,850  
IMPR.: \$7,825  
TOTAL: \$10,675**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame construction containing 915 square feet of living area. The dwelling was built in 1955. Features of the home include central air conditioning and a garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the claim the appellants submitted information on three comparable properties. The appellants' comparables consist of one-story frame dwellings. They were built from 1860 to 1926. They contain 624 to 875 square feet of living area. Two have basements and garages, and two have central air conditioning. The comparables sold from November 2006 to June 2007 for \$7,500 to \$21,500 or \$11.16 to \$24.57 per square foot of living area including land. Based on this evidence, the appellants 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 \$13,210 was disclosed. The subject's assessment reflects an estimated market value of \$39,765 or \$43.46 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. Two are located in an area with the same neighborhood code as the subject, and one of those is on the same street and block. They consist of one-story frame dwellings that were built from 1915 to 1930. The dwellings have 704 to 861 square feet of living area. All have basements, and one has central air conditioning and a garage. The board of review's comparables sold in September 2005 or February 2006 for \$28,000 to \$45,000 or from \$34.84 to \$63.92 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellants highlighted differences between the subject and the board of review's comparables. The appellants 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 appellants 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 burden has been met.

The record contains six suggested comparable sales for the Board's consideration. The appellants' comparables #1 and #2 and the board of review's comparable #1 are significantly smaller than the subject. The other three comparables are closer to the subject in size. They sold for prices from \$21,500 to \$30,000 or \$24.57 to \$36.36 per square foot of living area including land. The subject's estimated market value of \$39,765 or \$43.46 per square foot of living area including land is higher than this range including the \$36.36 per-square-foot selling price of the comparable located on the same street and block as the subject. After considering the evidence the Board finds a preponderance of the evidence indicates 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. 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 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.