



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

APPELLANT: Brian Monge  
DOCKET NO.: 07-01636.001-R-1  
PARCEL NO.: 18-04-156-007

The parties of record before the Property Tax Appeal Board are Brian Monge, 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:** \$2,450  
**IMPR.:** \$15,860  
**TOTAL:** \$18,310

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 82 year-old, two-story frame duplex dwelling that contains 1,808 square feet of living area. Features of the home include a full unfinished basement, central air conditioning and a 400 square foot garage.

Through his attorney, 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 a multiple listing sheet that details the subject's sale in September 2006 for \$30,000 as part of a package sale including four additional properties totaling \$240,000. The appellant's evidence disclosed that the subject was advertised through the Multiple Listing Service and sold through a realtor after 24 days on the market. Based on this evidence, the appellant requested the subject's assessment be reduced to \$10,000, reflecting the subject's sale price of \$30,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$18,310 was disclosed. The subject has an estimated market value of \$55,117 or \$30.49 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 2.0-story or 1.5-story frame duplex dwellings that were built in 1920 or 1930 and range in size from 1,664 to 1,887 square feet of living area. Features of the comparables include full unfinished basements and central air conditioning. Two comparables have garages that contain 576 and 400 square feet of building area, respectively. The comparables sold between October 2006 and September 2008 for prices ranging from \$69,900 to \$77,500 or from \$37.04 to \$46.57 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 not 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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted evidence of the subject's sale in September 2006 for \$30,000 as part of a package sale including four additional properties totaling \$240,000. The Board finds the appellant claimed the subject was listed by a realtor and advertised through the Multiple Listing Service for 24 days on the market prior to its sale. However, the appellant failed to submit a Real Estate Transfer Declaration or other documentation detailing a breakdown of the package sale that included the subject to demonstrate the subject parcel did in fact sell for \$30,000. The board of review submitted three comparable sales which were generally similar to the subject in most respects, although two comparables differed from the subject in design. The Board finds the comparables submitted by the board of review sold for prices ranging from \$37.04 to \$46.57 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$30.49 per square foot of living area including land falls below this range. Therefore, the Board finds the subject's assessment is supported by the evidence in this record.

In conclusion, the Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is correct 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 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.