



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

APPELLANT: Kent Jones  
DOCKET NO.: 07-01761.001-R-1  
PARCEL NO.: 18-05-284-007

The parties of record before the Property Tax Appeal Board are Kent Jones, 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:** \$2,900  
**IMPR.:** \$9,650  
**TOTAL:** \$12,550

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 82 year-old, one-story bungalow style frame dwelling that contains 1,003 square feet of living area. Features of the home include a partial unfinished basement.

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 multiple listing sheets and a grid analysis of three comparable properties, two of which were located in the same assessor's assigned neighborhood code as the subject. The comparables consist of two-story or 1.5-story brick or frame dwellings that were built between 1912 and 1928 and range in size from 1,121 to 1,400 square feet of living area. Features of the comparables include full or partial unfinished basements. One comparable has central air conditioning, and a two-car garage, while two comparables have a fireplace. These properties were reported to have sold between November 2006 and January 2007 for prices ranging from \$21,000 to \$30,600 or from \$15.00 to \$22.76 per

square foot of living area including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$8,000, reflecting a market value of approximately \$24,000 or \$23.93 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$12,550 was disclosed. The subject has an estimated market value of \$37,778 or \$37.67 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 comparable properties, two of which are located in the same assessor's assigned neighborhood code as the subject. The comparables consist of one-story cottage or bungalow style frame dwellings that were built between 1925 and 1930 and range in size from 985 to 1,145 square feet of living area. Features of the comparables include garages that contain from 216 to 484 square feet of building area and full or partial basements, two of which have finished areas of 120 and 444 square feet, respectively. Two comparables have central air conditioning and one has a fireplace. The comparables sold in March or August 2006 for prices ranging from \$40,000 to \$58,000 or from \$40.61 to \$50.65 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 had amenities not enjoyed by the subject. 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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant contends 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 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

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 comparables because they differed in design when compared to the subject. The comparables submitted by the board of review were similar to the subject in terms of design, exterior construction, age, size and some features. These properties were given most weight in the Board's analysis

and they sold for prices ranging from \$40.61 to \$50.65 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$37.67 per square foot of living area including land falls below this range. Therefore, the Board finds the evidence in this record supports the subject's assessment.

In conclusion, the Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence. For this reason, the Board finds 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 M. Louie*

Member

*Shawn P. 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 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.