



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

APPELLANT: Kent C. Jones  
DOCKET NO.: 07-01775.001-R-1  
PARCEL NO.: 14-35-354-007

The parties of record before the Property Tax Appeal Board are Kent C. 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:** \$1,300  
**IMPR.:** \$7,520  
**TOTAL:** \$8,820

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 107 year-old, two-story style frame dwelling that contains 1,104 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 are located in the same assessor's assigned neighborhood code as the subject. The comparables were reported to consist of 1.5-story or 1.0-story frame dwellings that were built in 1920 or 1930 and range in size from 540 to 1,048 square feet of living area. Two comparables have partial unfinished basements, while one comparable has no basement. One comparable has a one-car garage. The comparables sold in April or August 2007 for prices ranging from \$7,500 to \$10,000 or from \$7.15 to \$18.51 per square foot of living area including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$5,544, reflecting a market value of

approximately \$16,632 or \$15.07 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 \$8,820 was disclosed. The subject has an estimated market value of \$26,550 or \$24.05 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 estimated market value the board of review submitted a grid analysis and property record cards for the subject and three comparable properties located in the same assessor's assigned neighborhood code as the subject. The subject's property record card depicts a two-story home, although the board of review's grid describes the subject as a one-story dwelling. The comparables consist of two-story or 1.5-story frame dwellings that were built in 1900 and range in size from 1,296 to 1,580 square feet of living area. Features of the comparables include full or partial unfinished basements. Two comparables have garages that contain 384 and 400 square feet of building area, respectively. One comparable has central air conditioning. These properties sold between March and August 2005 for prices ranging from \$22,500 to \$38,000 or from \$17.36 to \$24.05 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 and comparable 1 and 2 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 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 met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted a total of six comparables in support of their respective arguments. The Board first finds the subject is a two-story home as depicted on the subject's property record card, notwithstanding the erroneous description of it as a one-story dwelling on the board of review's grid. The Board gave less weight to the appellant's comparables because

they differed in design and/or living area when compared to the subject. The Board also gave less weight to the board of review's comparables because they differed from the subject in living area and/or design. Thus, the Board finds none of the comparables in this record is truly similar to the subject. Nevertheless, the comparables sold for prices ranging from \$7.15 to \$24.05 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$24.05 per square foot of living area including land falls within and at the upper end of 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 or 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.