FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ronald Hillman
DOCKET NO.: 07-01902.001-R-1
PARCEL NO.: 18-08-382-030

The parties of record before the Property Tax Appeal Board are Ronald Hillman, 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:	$720
IMPR.:	$7,980
TOTAL:	$8,700

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 102 year-old, two-story, "old style" dwelling that contains 1,652 square feet of living area. Features of the home include a full unfinished basement.

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. The comparables consist of two, 1.5-story and one, two-story bungalow or "old style" frame dwellings that were built between 1885 and 1930 and range in size from 1,314 to 1,795 square feet of living area. Features of the comparables include full or partial unfinished basements and one-car or two-car garages. One comparable has a fireplace. These properties sold between December 2006 and March 2007 for prices ranging from $6,200 to $12,000 or from $4.12 to $6.84 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of $8,700 was disclosed. The subject has an estimated market value of $26,189 or $15.85 per square foot of living area including land, as reflected by its assessment and Peoria County's 2007 three-year median level of assessments of 33.22%.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted property record cards 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 consist of two, one-story and one, 1.5-story style dwellings of frame or asbestos construction that were built between 1900 and 1909 and range in size from 1,344 to 1,633 square feet of living area. Features of the comparables include full basements, one of which contains 720 square feet of finished area. One comparable has a 352 square foot garage. These properties sold between April 2006 and July 2007 for prices ranging from $24,000 to $38,000 or from $14.70 to $28.27 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant argued the board of review's comparables 1 and 2 have features not enjoyed by the subject and that its comparable 3 was not sold through the multiple listing service.

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 (3rd 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 six comparables for its consideration. The Board finds the only comparable in this record that was a two-story frame dwelling like the subject was the appellant's comparable 2, but this property was significantly smaller in living area when compared to the subject. The remaining comparables were similar to the subject in varying aspects, but none was sufficiently similar to substantiate the subject's market value. Therefore, the Board finds all the comparables sold for prices ranging $4.12 to $28.27 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of $15.85 falls within this range. After considering adjustments and differences in both parties' comparables when compared to the subject, the

Board finds the evidence in the record supports the subject's assessment 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.

Chairman

Member

Member

Member

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: June 18, 2010

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.