



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

APPELLANT: Mildred Ames  
DOCKET NO.: 07-01906.001-R-1  
PARCEL NO.: 18-08-202-010

The parties of record before the Property Tax Appeal Board are Mildred Ames, 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 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:** \$8,900  
**IMPR.:** \$39,630  
**TOTAL:** \$48,530

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 87 year-old, two-story, "old style" brick dwelling that contains 2,998 square feet of living area. Features of the home include a full unfinished basement, a fireplace and a 792 square foot garage.

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 located in the same assessor's assigned neighborhood code as the subject. The comparables consist of two-story style brick or frame dwellings that were built between 1870 and 1927 and range in size from 2,494 to 4,349 square feet of living area. Features of the comparables include one to three fireplaces, full unfinished basements and one-car or two-car garages. One comparable has central air conditioning. These properties sold between September 2006 and July 2007 for prices ranging from \$90,000 to \$158,900 or from \$36.08 to \$48.56 per square foot of living area

including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$40,000, reflecting a market value of approximately \$120,000.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$63,040 was disclosed. The subject has an estimated market value of \$189,765 or \$63.30 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, one of which is located in the same assessor's assigned neighborhood code as the subject. The comparables consist of two-story, "old style" dwellings that were built between 1910 and 1919 and range in size from 2,100 to 3,680 square feet of living area. Features of the comparables include . These properties sold between April 2006 and May 2008 for prices ranging from \$136,500 to \$245,000 or from \$65.00 to \$73.53 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 have features not enjoyed by the subject and that the board of review's comparable 2 sold in May 2008, too long after the subject's January 1, 2007 assessment date to indicate an acceptable value for 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 Property Tax Appeal Board further finds a 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 met this burden.

The Board finds the parties submitted six comparables for its consideration. The Board gave less weight to the appellant's comparable 1 and the board of review's comparables 1 and 3 because they differed significantly in living area when compared to the subject. The Board also gave less weight to the appellant's comparable 2 because it was 50 years older than the subject. Finally, the Board gave less weight to the board of review's comparable 2 because it sold in May 2008, well after the subject's January 1, 2007 assessment date. The Board finds the appellant's comparable 3 was similar to the subject in design, exterior construction, age, size and features and sold for \$48.56

per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$63.30 per square foot of living area is not supported by the best comparable in the record. After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds the evidence in the record supports a reduction in the subject's assessment.

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 P. 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: June 18, 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.