



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

APPELLANT: Steve Norman
DOCKET NO.: 07-01911.001-R-1
PARCEL NO.: 13-13-127-017

The parties of record before the Property Tax Appeal Board are Steve Norman, 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: \$3,750
IMPR.: \$26,670
TOTAL: \$30,420

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 39 year-old, bi-level style frame dwelling that contains 1,453 square feet of living area. Features of the home include central air conditioning and a basement 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 appellant's grid described the subject and comparables as "split foyer" style dwellings that were built between 1968 and 1978. The appellant reported the comparables contain 925 or 950 square feet of living area. All three comparables feature basements that contain from 414 to 598 square feet of finished area and one-car or two-car garages. Two comparables have central air conditioning, and two have a fireplace. These properties sold between May 2005 and March 2006 for prices ranging from \$72,000

to \$76,000 or from \$75.78 to \$82.16 per square foot of living area including land. The appellant claimed the subject contains 897 square feet of living area, with a finished basement of 550 square feet. Based on this evidence, the appellant requested the subject's assessment be reduced to \$25,000, reflecting a market value of approximately \$75,000.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$30,420 was disclosed. The subject has an estimated market value of \$91,571 or \$63.02 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 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 comparables consist of bi-level style frame dwellings that were built in 1968 or 1969 and range in size from 1,344 to 1,506 square feet of living area. Features of the comparables include central air conditioning and basement garages. These properties sold between February and October 2006 for prices ranging from \$90,500 to \$99,000 or from \$62.07 to \$73.66 per square foot of living area including land. The subject's property record card depicts the home as containing 1,453 square feet of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant argued the board of review's comparables have features not enjoyed by the subject. The appellant submitted no credible market evidence to demonstrate any increase in value enjoyed by these comparables as a result of the purported upgrades or improvements.

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. All the comparables appear to be bi-level or split-level style homes that were similar to the subject in exterior construction, age and most features, notwithstanding the appellant's description of his comparables as "split-foyer" homes. The subject and the board of review's comparables were

described on their respective property record cards, submitted by the board of review, as bi-level style dwellings, whereas the appellant appears to have relied on multiple listing sheets for descriptions of his comparables. While the appellant argued the board of review's comparables have updates and improvements not enjoyed by the subject, he submitted no credible market evidence that demonstrates any increase in market value attributable to these features. The Board finds the property record cards for the subject and the board of review's comparables provide more reliable descriptions as to these properties' design and living areas and therefore finds the board of review's comparables were more similar to the subject. These most representative properties sold for prices ranging from \$62.07 to \$73.66 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$63.02 per square foot of living area including land 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.

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: 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.