



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

APPELLANT: Herman Crayton
DOCKET NO.: 07-01937.001-R-1
PARCEL NO.: 13-13-126-002

The parties of record before the Property Tax Appeal Board are Herman Crayton, 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: \$3,550
IMPR.: \$26,080
TOTAL: \$29,630**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 39 year-old, split-level style frame and masonry dwelling that contains 1,626 square feet of living area. Features of the home include central air conditioning, a lower level with 600 square feet of finished area and a one-car integral 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 the subject's property record card, as well as 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 split-level style frame, or brick and frame dwellings that were built in 1968 or 1969 and were reported to range in size from 775 to 1,031 square feet of living area with finished basements ranging from 520 to 598 square feet. Features of the comparables include one-car or two-car garages. One comparable has central air conditioning. These properties

sold in March of 2006 or March of 2007 for prices ranging from \$57,000 to \$72,000 or from \$61.29 to \$75.78 per square foot of living area including land. It appears the appellant did not include the finished lower levels of the comparables or the subject in calculating these properties' living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$22,670, reflecting a market value of approximately \$68,010.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$29,630 was disclosed. The subject has an estimated market value of \$89,193 or \$54.85 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 located in the same assessor's assigned neighborhood code as the subject. The comparables consist of split-level style, concrete block and frame dwellings that were built in 1968 or 1969 and range in size from 1,506 to 1,678 square feet of living area, including finished lower levels. Property record cards for the comparables have photographs that depict one-car, integral garages. All the comparables have central air conditioning and one has a fireplace. These properties sold between February and September 2006 for prices ranging from \$88,500 to \$95,000 or from \$53.04 to \$63.08 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 upgrades and features not enjoyed by the subject. The appellant failed to submit any credible market evidence as to any increase in value attributable to these upgrades.

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 were split-level style dwellings similar in age to the subject. However, the

appellant's comparables were given less weight in the analysis because they differed in living area when compared to the subject. The Board finds the board of review's comparables were similar to the subject in living area and most features and sold for prices ranging from \$53.04 to \$63.08 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$54.85 per square foot of living area including land falls near the low end of 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 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: July 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.