



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

APPELLANT: Joseph & Jeanine Shyrock
DOCKET NO.: 07-02035.001-R-1
PARCEL NO.: 04-04-200-010

The parties of record before the Property Tax Appeal Board are Joseph & Jeanine Shyrock, the appellants; 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: \$13,180
IMPR.: \$77,330
TOTAL: \$90,510**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 2,539 square feet of living area on an 8.2 acre parcel. The dwelling was built in 1998. Features of the home include a full, unfinished basement, central air conditioning, a fireplace and a 528-square-foot garage.

This appeal is based on unequal treatment in the assessment process. The appellants argue that their assessment has increased too much over the years. They state their land assessment should not increase because any increase in land values should be offset by the view of more than 30 windmills out the front window. They contend their assessments have increased at a rate faster than the assessments of their three comparables. The appellants submitted information on three comparable properties described as two-story frame dwellings that are 11 or 29 years old. The comparable dwellings range in size from 1,638 to 2,572 square feet of living area. All have garages and central air conditioning, two have basements, and two have fireplaces. The comparables have improvement assessments ranging from \$17.22 to \$27.49 per square foot of living area. The subject's improvement assessment is \$30.46 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of one-story frame dwellings that were built from 1981 to 1999. The dwellings range in size from 1,740 to 2,074 square feet of living area. All have basements, central air conditioning and garages, and two have fireplaces. The board of review's grid does not indicate the comparables' lot sizes. The map provided by the board of review indicates they are located approximately two miles from the subject. These properties have improvement assessments ranging from \$30.22 to \$37.65 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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's assessment is not warranted.

The appellants contend unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

With respect to the subject's land assessment, the appellants opined that their view of more than 30 windmills limited the value of their land. The appellants offered no evidence of the market value of such detriment. The land assessment of appellant's comparable #3, which is adjacent to the subject and has the same land size as the subject, is higher than the subject. The Board finds the appellant has not demonstrated that the land assessment of the subject is inequitable.

With respect to the subject's improvement assessment, the appellants' comparables #1 and #2 are much older than the subject, have one less bathroom than the subject and have either no basement or a smaller basement than the subject. The appellants' comparable #3 is located next to the subject and is similar in age, but has a much smaller living area. The board of review's comparables are of a different design than the subject and are much smaller. The Board finds that none of the comparables are sufficiently similar to the subject to provide clear and convincing evidence that the subject's improvement is assessed inequitably. The appellants also complained that the subject's assessment increased too rapidly and at a rate faster than that of the comparables. However, the only inquiry by the Board is whether the current assessment is equitable, and the improvement comparables offered by the parties are not

sufficiently comparable to the subject to make that determination.

The Board finds there has not been clear and convincing evidence that either the subject's land assessment or improvement assessment is inequitable and a reduction in the subject's assessment is not 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: January 21, 2011

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.